

Town of Lamoine, Maine

**Town Report
2017**

Town of Lamoine, Maine Annual Report for 2017

Municipal Officials & Board Reports
Fiscal Report & Audit for year ending June 30, 2017
Annual Town Meeting Warrant for March 6 & 7, 2018



On the front cover:

A view of Marlboro Beach at sunset taken by Diane Fennelly. During 2017 the Norris Family which owned the portion of the beach shown sold the land to the Town of Lamoine. It will be open to the public for recreation and commercial fishing activities in perpetuity. Many thanks to the Norris Family and the Frenchman Bay Conservancy for letting the town preserve an important resource.

On the back cover:

Another shot of Marlboro Beach taken by Jo Cooper with commercial fishermen craft waiting for the days harvest.

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Walton McFarland (February 6, 1930 – March 20, 2017)



Walt McFarland called North Lamoine home for more than a half century, operated the Giant Sub shop with his wife Marion since 1967, and worked for more than 43-years for the former CK Foster plumbing supply company. His ties to Lamoine were numerous. He served as the treasurer for the Historical Society for decades, and as the Chairman of the Board of Deacons at the Lamoine Baptist Church for 50-plus years. A quiet leader, Walt was one of the key players in helping get the Veterans' Memorial built at the Lamoine Town Hall, and he and Marian were among the many who organized the town's 125th birthday celebration in 1995. His son Gary has been a Selectman for several terms, and daughter Jean Donovan still lives across the street from the North Lamoine homestead and helps run the Giant Sub shop. A car nut, he helped keep the excise tax collections healthy with new car purchases nearly every year, but his joy was a 1929 Model A that belonged to his grandfather in which he made a last public ride during the Ellsworth Christmas Parade in 2016.

Russell Boynton, Sr. (July 1, 1933-July 11, 2017)

Russ Boynton's family goes both backward and forward with Lamoine's history. His parents ran a store here in town, his four daughters and son all still live in Lamoine as does his wife Doreen and brother Harold and sister Joanne. Russell was one of the many great baseball players on the acclaimed town baseball team beginning in the late 1940s. He was a school teacher, principal, coach and a basketball and soccer referee. Russ refereed the very first official basketball game at the refurbished Jina's Gym at the Lamoine Consolidated School; Jina Haslam was his niece. He also made his living off the land, harvesting marine worms and clam and hunting deer. Russell served his country in the US Army during the Korean Conflict.



Gary Stanley (July 27, 1950 – November 27, 2017)



There is nobody that we know of who ever met Gary Stanley and didn't take an instant liking to him. That was pretty evident when the center of town was jammed with cars and the Baptist Church with people who came to say farewell to him in early December. Though Gary grew up "across the Jordan River" in Trenton, he called Lamoine home beginning in 1977. He and his wife Kathy raised three extremely talented children, Tyler, Maggie and Emma at their Shore Road Home. He worked for the former Bangor Hydro Electric Company as a planner, volunteered for the Lamoine Fire Department, and served as a Selectmen from 1987 to 1989.

Franklin "Lennie" Bright (December 18, 1966 – August 10, 2017)

Everyone involved with Lamoine's Consolidated school for the past 18 years ran into Lennie Bright at many times. He was the school's custodian, but he was much more than that. He umpired softball games, got everything ready for many town meetings and hearings, and listened and laughed with students, parents and staff. You could tell how much Lennie was loved when both a fund raising dinner and his memorial service packed the gym that he devotedly took care of since 1999.



Town Officials & Board Members

As of December 31, 2017

SELECTMEN & OVERSEERS OF THE POOR (Elected)

Name	Home Address	Phone	Term Expires
Nathan Mason	3 Pasture Way	667-5652	Town Meeting 2020
S. Josephine Cooper, Chair	13 Thaddeus Lane	266-6434	Town Meeting 2018
Gary McFarland	145 Douglas Hwy.	460-0678	Town Meeting 2018
Robert Christie	656 Lamoine Beach Rd.	610-0552	Town Meeting 2019
Kathleen Rybarz	50 Ice House Lane	664-0069	Town Meeting 2019

TOWN CLERK, TAX COLLECTOR

Jennifer Kovacs	352 Crooked Rd. Bar Harbor	667-2242	June 30, 2018
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ADMINISTRATIVE ASSISTANT, TREASURER, DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ADDRESSING COORDINATOR, DEPUTY FIRE WARDEN

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2018
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FACILITY MAINTENANCE DIRECTOR

Edward "Rick" Gallegos	326 Douglas Hwy	610-4148	indefinite
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ROAD COMMISSIONER

Stu Marckoon	11 Rabbit Run	667-2242	June 30, 2018
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REGISTRAR OF VOTERS

Jennifer Kovacs	606 Douglas Hwy	667-2242	December 31, 2018
Stu Marckoon, Deputy	606 Douglas Hwy	667-2242	December 31, 2018

HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2018
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ANIMAL CONTROL OFFICER

Shannon Byers	71 Mill Road	812-0168	June 30, 2018
Deputy –Diana De Los Santos	Bar Harbor	288-3391	June 30, 2018

FIRE CHIEF

George Smith	819 Douglas Hwy.	667-2532	June 30, 2018
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BOARD OF ASSESSORS (ELECTED)

Vacant			June 30, 2018
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2019
Terry Towne	9 Cove Rd.	667-4566	June 30, 2020

TRANSFER STATION MANAGER

Chris Meyer	487 Douglas Hwy	266-0404	June 30, 2017
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CODE ENFORCEMENT & PLUMBING INSPECTOR

Rebecca Albright	Otis, ME	667-2242	June 30, 2018
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HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2018
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2018

TOWN ATTORNEY

Acadia Law Group	6 Water Street, Ellsworth	667-7121
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LAMOINE SCHOOL COMMITTEE

Brett Jones, Chair	355 Seal Point Road	667-0022	Town Meeting 2019
Gordon Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2020
Michael Brann	1010 Shore Road	667-7980	Town Meeting 2018
Matthew Montgomery	60 Point View Lane	460-8471	Town Meeting 2020
Robert Pulver	50 Pasture Way	664-2433	Town Meeting 2019

SCHOOL STAFF

Superintendent - Katrina Kane	PO Box 793 Ellsworth	664-7100
Principal- Dawn McPhail	53 Lamoine Beach Road	667-8578
Betty Eaton, Adm. Asst.	53 Lamoine Beach Road	667-8578

PLANNING BOARD

Chris Tadema-Wielandt	50 Point View Lane	266-3123	June 30, 2021
Richard McMullen	173 Partridge Cove Rd	667-2677	June 30, 2020
Donald Bamman, Vice Chair	29 Orchard Lane	667-1814	June 30, 2022
Perry Fowler	80 Walker Rd.	664-0662	June 30, 2019
John Holt, Chair	23 Lamoine Beach Rd.	667-8733	June 30, 2018
Alternate – Steven Gabel Richards Secretary	424 Lamoine Beach Rd.	667-3132	June 30, 2018
Alternate – David Legere	45-B Meadow Point Rd	266-8182	June 30, 2020

BOARD OF APPEALS

Michael Jordan, Alternate	482 Douglas Hwy	610-0884	June 30, 2018
Constance Bender	326 Douglas Hwy	812-6160	June 30, 2018
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2019
Hancock "Griff" Fenton, Chair	11 Ocean Bridge Blvd	667-5608	June 30, 2020
Jon VanAmringe	1369 Shore Rd.	412-680-9733	June 30, 2020
Cecilia Ohmart	8 Fern Lane	667-3129	June 30, 2018

BUDGET COMMITTEE

Marion McDevitt	1187 Shore Rd.	667-8046	June 30, 2019
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2020
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2020
Cece Ohmart	8 Fern Lane	667-3129	June 30, 2018
Constance Bender	326 Douglas Hwy	812-6160	June 30, 2019
Eric Novella, Alternate	12 Boris Blvd	266-5759	June 30, 2020

CONSERVATION COMMISSION

Kerry Diskin	58 Mosely Point Road	664-0204	June 30, 2020
Linda Penkalski, Sec'y	452 Douglas Hyw	667-9479	June 30, 2019
Douglas Stewart	358 Lamoine Beach Rd	667-5607	June 30, 2019
Larissa Thomas, Chair	101 Coley Cove Rd	404-915-4586	June 30, 2018
Alternate-Michael Jordan	PO Box 1590	610-0884	June 30, 2019
Jeffrey Cosulich	26 Pasture Way	667-3603	June 30, 2020

LAMOINE PARKS COMMISSION

Marguerite Andros	9 Needles Eye Road	610-1610	June 30, 2019
Cathleen Goebel, Chair	807 Lamoine Beach Rd.	667-2318	June 30, 2018
Douglas Jones, Sec'y	86 Mill Road	667-4581	June 30, 2018
Robert Ehlers	290 Partridge Cove Rd.	667-4380	June 30, 2020
Jeff Cosulich	26 Pasture Way	667-3603	June 30, 2019
Georgianna Pulver, Alt	50 Pasture Way	664-2433	June 30, 2019

SHELLFISH HARVESTING ADVISORY COMMITTEE

James Norris-Alternate	183 Marlboro Beach Rd.	667-7690	No formal end date
Richard Fennelly Jr., Municipal Rep	274 Jordan River Rd.	667-7421	No formal end date
Robert Alvarez, Jr.	153 Pinkhams Flats	667-4799	No formal end date

TECHNOLOGY ADVISORY COMMITTEE

William Butler, Chair	81 Birchlawn Drive	667-6440	June 30, 2018
Merle Bragdon	32 Walker Road	667-9733	June 30, 2019
Brett Jones	355 Seal Point Road	667-0022	June 30, 2020

CABLE TV OPERATIONS MANAGER

Justin Zinke	139 Walker Rd.	667-2242	June 30, 2018
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COMPREHENSIVE PLANNING COMMITTEE (Appointments until plan is presented to and acted upon by town meeting).

Andrea Ames	1388 Shore Road	667-1101
Robert Christie	656 Lamoine Beach Road	667-6036
Kathryn Gaianguest	128 Great Ledge Road	667-1282
Wanda Whitener, Alternate	127 Buttermilk Rd.	667-4049
Richard McMullen	173 Partridge Cove Rd	667-2677
Valerie Sprague	83 Mill Road	667-3526
Fred Stocking, Chair	30 Berry Cove Road	667-5654
Michael Jordan	PO Box 1590 Ellsworth	667-2242

DISCRETIONARY HEATING ASSISTANCE

Terms Open Ended

Jane Fowler	216 Partridge Cove Rd.	667-5147
Kathryn Gaianguest	128 Great Ledge Road	667-1282
Ruth Wilbur	479 Douglas Hwy.	667-9787

RECREATION COMMITTEE

Amanda Frost, Chair	90 Lamoine Beach Rd.	667-8578	2020
Alt – Michelle Stoll	516 Partridge Cove Rd.	664-0609	2020
Patricia Haslam	23 Linden Lane	667-7072	2019
Elizabeth Stanley	456 Mud Creed Rd.	664-3482	2020
Alt- Greg Stone	30 Cormorant Lane	667-8103	2020
Nicole Chan	110 Lydia's Lane	266-7598	2018
Jason Trenholm	173 Walker Rd.	266-9992	2019
Alt – Andrea Smith	65 Mill Road		2020

LAMOINE 150 COMMITTEE *(serving until celebration complete)*

S. Josephine Cooper	13 Thaddeus Lane	667-7062
Gordon Donaldson	9 Martin's Cove Lane	667-2382
Cynthia Donaldson	9 Martin's Cove Lane	667-2382
Carol Duffy	1108 Shore Road	667-5182
Miranda Engstrom	208 Buttermilk Rd.	460-3862
Neila McIntyre, Alternate	56 Failte Ln.	610-4396



State Representative to the Legislature
Brian Hubbell (District 135)
 66 Park St. Bar Harbor, ME 04609
 2 State House Station, Augusta, ME 04333

288-3947
 800-423-2900
Brian.Hubbell@legislature.maine.gov



State Senator
Brian Langley (District 7)
 11 South Street, Ellsworth, ME 04605
 3 State House Station, Augusta, ME 04333

667-0625
 287-1505
langley4legislature@myfairpoint.net



Representative to US Congress (District 2)
Bruce Poliquin
 426 Cannon House Office Building
 Washington, DC 20515

(202) 225-6306
 942-0583
<https://poliquin.house.gov/>



US Senator
Angus S. King Jr.
 369 Dirksen Senate Office Building
 Washington DC 20510

202-224-5344
 622-8292
<http://www.king.senate.gov>



US Senator
Susan Collins
 413 Dirksen Office Building
 Washington DC 20510

202-224-2523
 945-0417
<http://collins.senate.gov>

The Town of Lamoine maintains a website: www.lamoine-me.gov where information is continuously updated.

Useful and Important Town Information

Town Office Hours

Monday through Wednesday	9AM to 4PM
Thursday	10AM to 6PM
Friday	8AM to 4PM
First & Last Saturdays of Month	8AM to Noon



Town Office Telephone (207) 667-2242 **FAX** (207) 664-2755

Town's General e-mail address: town@lamoine-me.gov

Website: www.lamoine-me.gov

Motor Vehicle Registration Information



Lamoine is a limited new registration agent for the Maine Bureau of Motor Vehicles. If you have a motor vehicle to register, you will start at the town office by paying excise tax. All re-registrations may be done at the town office, or through the rapid renewal system link on the town's website. If you have an existing license plate and purchased a car from a Maine dealer, the initial registration can also be done at the town office. Proof of insurance is required for all registrations.

Dog Licensing & Animal Control Information



Maine State statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31st each year and are obtained at the town office or on-line through the town's website. Proof of rabies vaccination is required to register the dog. Lamoine's Animal Control Officer is Shannon Byers who can be reached at 812-0168. All dogs must be on a leash or under their keepers' voice control and may not run at large. Lamoine contracts with the Small Animal Clinic in Ellsworth and the SPCA in Trenton to board stray animals.

Assessing & Property Tax Information



Lamoine's elected Board of Assessors sets the values for all property as of April 1 of each year. If you believe you qualify for a Homestead, Veteran's or other exemption, you must file the application by April 1st. Once approved, you do not need to reapply for exemption. Taxes are generally calculated by mid-July and due in two installments, August 31st and February 28th. If you purchase property after April 1st, and before July 1st, a copy of the tax bill will be mailed to you as the new owner but in the name of the owner as of April 1st. If you do not receive a tax bill, and believe you should have one, please contact the town office. Information about property is contained on assessment cards stored at the town office. Property tax assessment information is now posted on the town's website. Lamoine's fiscal year is July 1 to June 30.

Hunting & Fishing Licenses

Lamoine is an agent for the Maine Department of Inland Fisheries & Wildlife for hunting and fishing licenses. These licenses are sold through the MOSES system at the town office. Salt water fishing registration is required; that permission is included with fresh water fishing licenses. First time hunters are required to submit proof of a hunter safety course completion when purchasing a license.



Boats, ATVs and Snowmobiles

Registrations for all recreational vehicles are performed at the Lamoine Town Office. Boat registrations expire December 31st. Snowmobile and ATV registrations expire June 30th. New registrations require a bill of sale, and sales tax is collected at the time of registration, unless the vehicle was purchased from a Maine dealer. Any boat moored off Lamoine State Park must have a mooring permit from the Harbor Master. There is currently a waiting list for moorings.

General Assistance

Lamoine administers a general assistance program as required by state law. Applications are available during regular office hours, and the emergency number for assistance is posted on the bulletin board in front of the town hall. An ordinance is used to determine eligibility for assistance, and it is updated annually by the Board of Selectmen in October.

Police, Fire and Ambulance Information



Any call for emergency should go to **9-1-1**. The call is answered by the Hancock County Regional Communications Center in Ellsworth, and then dispatched to the appropriate agency. Police protection is provided by the Hancock County Sheriff's Department and the Maine State Police on a call sharing system. Ambulance Service is provided by County Ambulance which holds a contract with the Town of Lamoine. The Lamoine Volunteer Fire Department provides fire suppression and rescue

coverage.

All outdoor burning requires a permit which can be obtained (provided conditions are safe) from the Lamoine Town Office or from Fire Chief George Smith.

Non-Emergency Numbers:	County Ambulance	667-3200
	Lamoine Fire Station	667-2623
	Hancock County Sheriff	667-7575
	Maine State Police	973-3700
	Marine Patrol	667-3373
	Maine Warden Service	941-4440
	Coast Guard	244-5517

Waste Disposal

The Lamoine Transfer station is located at 212 Lamoine Beach Road and is open on Fridays from 8AM to 5PM (noon to 5PM in the winter) and Saturdays from 8AM to 5PM.

During the Christmas and New Year Holidays, the hours may shift a bit, please consult the town's website or call the town office for exact hours. Lamoine recycles cardboard, newsprint, #2 plastics and mixed paper. A very popular swap shop is located at the transfer station. There is also a facility where you can drop off returnable containers, and the proceeds go to a different non-profit organization each month. The town participates in a hazardous waste collection with the MDI League of Towns, generally in October. Bulky waste such as furniture must be disposed of elsewhere – the town office can provide information on appropriate facilities.



Permits & Ordinances

Building activity in Lamoine is regulated by numerous ordinances, which are administered by the Code Enforcement Officer and the Planning Board. All the ordinances are posted on the town's website (www.lamoine-me.gov). The Maine Uniform Building and Energy Code is not enforced in Lamoine, however, all building construction is expected to meet that code. Failure to obtain a permit and other violations of the various ordinances carry substantial penalties. Please consult the Code Enforcement Officer prior to starting any project. She is in the town office on Wednesdays from 8am to 4pm.

Utility Services



Electricity is supplied by Emera Maine. In the event of a power outage, please call 800-440-1111. The maintenance headquarters for Hancock County is located in Lamoine. Cable TV service is provided by Spectrum under a franchise agreement with the town (1-800-833-2253), and we telecast on cable Channel 97 (digital box channel 7). Land line telephone service is maintained by Fairpoint Communications (repair-1-866-984-1611). Verizon Wireless has located a cellular telephone tower in Lamoine.

On-Line Services & E-mail Reminders

Got a computer? Many services are available electronically, including vehicle re-registration, boat re-registration and dog registrations. The town office also sends out reminders to subscribers, including vehicle registrations, dog license reminders, meeting agendas, voting dates, and even *The Lamoine Quarterly* newspaper which is also available in hard copy at the Town Hall. To get on "the list", please come fill out a form at the town hall, or send an e-mail requesting such service to: town@lamoine-me.gov

Volunteers & Appointed Officials

If you're interested in helping out your town, there are many volunteer opportunities. We have an active litter pickup program, the volunteer fire department is very active, and the school generally has tasks that need people to help. Occasionally appointed board members are needed. Contact the Town Hall at 667-2242 and we'll try to match you up to a volunteer activity.

2017 Year in Review

January - Resident James Norris met with the Board of Selectmen regarding a proposal from his family to sell the remainder of Marlboro Beach to the town. The Comprehensive Planning Committee hired Rick Taintor to act as a consultant to help come up with a plan to present to Town Meeting. The town foreclosed on a piece of vacant property with the encouragement of the previous owner. The property was eventually sold back to the former owner's daughter.

February – The school gym was packed as the town held a benefit dinner for custodian Lennie Bright who battled cancer. Sadly, the gym would be packed again later in the year as Lennie lost the battle. Electricians wired the school gym with TV cameras and audio hookups to prepare for a second cable TV program channel to operate from the school.



March – The town honored Kenneth Smith as the Citizen of the year for his extensive work analyzing whether the municipality should continue to send its trash to the PERC incinerator or to a yet to be constructed trash to bio-gas facility. The annual town meeting passed an ordinance to prohibit sales, cultivation, and testing facilities for marijuana. The traffic light at the intersection of Routes 3 and 204 was finally fixed after discovery of an electrical problem that was

easily repaired. Motor vehicle registration forms changed from a half page carbon copy to a one-third page laser printed copy. Lamoine's Rec Cheering Program took first place in its division at the state Jr. High cheering competition in Bangor. Jo Cooper was selected as the Chair of the Board of Selectmen, replacing Gary McFarland who is the vice chair.

April – The Board of Selectmen settled a code violation consent agreement dispute with an Ellsworth based builder who had placed a home too close to Douglas Highway. The Pinkham family approached the town about donating a piece of land near the "S" curve on Mud Creek Road to become a future park. The Parks Commission asked the Board of Selectmen for approval to install a trail camera at Bloomfield Park in the aftermath of security concerns. Lamoine's Fire Department was among several to battle the blaze that destroyed the former Hilltop House Restaurant in Ellsworth.



May – Justin Zinke was hired as the local Cable TV Channel manager. The Planning Board and Code Enforcement Officer worked together to resolve an issue after a home on Lorimer Road was razed and rebuilt in place without the proper permitting. Facilities Maintenance Director Rick Gallegos and a contractor worked to relocate the cold air intake for the town hall furnace, greatly reducing the amount of noise in the meeting room when the furnace would kick on. Michael Jordan resigned as an elected member of the Board of Assessors. The fire department responded to structure fires in Surry and Trenton.

June – The Planning Board approved permit renewals for four gravel pits. An anonymous donor left gift cards at the town office while it was closed indicating they were for the Planning Board, which turned them over to the Selectmen who asked that the donor retrieve the cards. No one came forward. The town paved two portions of Shore Road and the lower end of Mill Road. Tim Barlow retired as a teacher at the Lamoine Consolidated School after more than 40-years. Matthew Curtis attained the rank of Eagle Scout.





July – The Parks Commission installed a security camera at Bloomfield Park. Citizens asked the Board of Selectmen to test the water at Blunt's Pond. The town asked Sewall Company of Old Town to assist with the process of encouraging more Cable TV line installations. The Board of Assessors set the property tax rate at 10.7 mills for the 2017/18 year. An insurance company inspection revealed broken trusses at the town's salt/sand shed.

August – Selectmen approved a policy to apply property tax payments to the oldest outstanding tax first if there is no specification from the taxpayer on how to apply payment. Rick Gallegos submitted his resignation as Code Enforcement Officer, but agreed to remain in the position until a replacement could be found.

September – Fire Chief Skip Smith said the Fire Department would like to start the process to purchase a used ladder truck that is located near Vancouver British Columbia. A 3-person delegation traveled to Canada to inspect the truck. The Board of Selectmen entered a contract with the Sewall Company to study Cable TV Coverage areas. The re-hearing began on a proposal by Harold MacQuinn, Inc. to enlarge an existing gravel pit following agreement by the town to reconsider the case after it was denied a few years earlier. Appointed as Deputy Animal Control Officer was Diana De Los Santos. Kerry Diskin and Diane Nicholls were appointed to the Conservation Commission.



October – The town installed a new, electronic sign at the Lamoine Town Hall after requesting proposals for the project funded at the annual town meeting in March. Following some growing pains and confusion at the fall soccer program, Nichole Chan was appointed to the Rec Committee. The local cable TV Channel went off the air for about 2-weeks after a key piece of switching equipment suffered a malfunction. Rebecca Albright agreed to become the Code Enforcement Officer and Local Plumbing Inspector. She would start on the job on November 1st. The hearing continued with wide attendance for the MacQuinn gravel pit expansion.



A major wind storm knocked out power to large portions of town, some areas for as much as 6-days.

November – The former Hagan Hospital was razed by its new owners, Stewart & Alice Workman. The historic building was used in the 1920s and 30s as a maternity hospital. The Planning Board turned down the proposed MacQuinn pit expansion. The Board of Appeals discussed a draft of an ordinance to unify the appeals process for all of the town ordinances. Selectmen voted to donate the gift cards left at the town hall in June to the Next Step Domestic Violence Project.



December – The town completed purchase of Marlboro Beach from the Norris Family with the help of the Frenchman Bay Conservancy. Amanda Frost agreed to chair the Recreation Committee. Selectmen authorized purchase of an automated external defibrillator for the town hall following an incident at the town hall parking lot when a man went into cardiac arrest. Attorneys for Harold MacQuinn, Inc. filed an appeal of the gravel pit expansion denial. A new sign for the transfer station was constructed and awaits installation in warmer weather.

Board of Selectmen Report



Gary McFarland



Jo Cooper



Robert Christie



Kathleen Rybarz



Nathan Mason

When looking back at 2017, we're pretty amazed at what has been accomplished in our town, and at issues that face us in the coming year. As your municipal officers, the Board of Selectmen is charged with making the decisions on numerous aspects of running your town government.

During 2017 a lot of work went into purchasing the remainder of Marlboro Beach from the Norris Family. With the help of Frenchman Bay Conservancy which raised the bulk of the money needed to do so, the town obtained the property at the end of 2017.

Gravel remains a divisive matter in town. Our Planning Board once again dealt with numerous applications, and re-heard a proposal to expend an existing pit which was again turned down. We applaud the Planning Board attention to detail on gravel matters. We look forward to a similar amount of attention from the Board of Appeals as they handle the applicant's appeal of the denial.

After Maine voters approved use and sale of recreational marijuana, our board put forth an ordinance to ban retail sales and crop production which passed overwhelmingly at the town meeting. When citizens requested the town be asked to regulate operations of helicopters, we had to turn it down, as that is not within the purview of local government.

Our board frequently gets involved in legal matters. We assisted the Code Enforcement Officer and Planning Board on a non-conforming home reconstruction project, came to a final settlement collection on a home built too close to the road, and helped facilitate a setback issue with an existing gravel mining operation.

The town's infrastructure was improved. At the town hall, we approved purchase and installation of a new electronic sign which has garnered mostly favorable comment. We addressed the often failing traffic light in Trenton which Lamoine agreed to maintain and finally solved the issues with the help of the Maine DOT. We've approved wiring the school for a 2nd Cable TV channel, but still await installation of the right gear by Spectrum Cable TV. We approved installation of a trail camera by the Parks Commission at Bloomfield Park, and arranged for repairs to the Salt/Sand Shed rafters damaged over the years through operation.


Perhaps our greatest strength in town is our staff which runs the day to day operations. We're very pleased to have hired **Rebecca Albright** back as our Code Enforcement Officer and Plumbing Inspector. **Stu Marckoon** remained our administrative assistant in a role he's held for 25-years now, and **Jennifer Kovacs** remained our town clerk/tax collector, entering her 14th year. **Chris Meyer** continues at the transfer station, and we welcome **Justin Zinke** as the Cable TV Operations manager while **Rick Gallegos**, who stepped down from the Code Enforcement position, but who remains as our facilities maintenance director.


The Board has some big issues coming up in 2018, including a new snow plowing contract, new solid waste transportation and recycling agreements, beginning the process of possibly planning a community center, and possibly establishing a new park on Mud Creek Road with donated land. We look forward to the challenges ahead and welcome input from our citizens.


Board of Assessors

Municipal Valuations as of April 1, 2017

Classification	Gross Value	Exemptions	Taxable Value
Land	\$141,863,500	\$4,090,400	\$137,773,100
Buildings	\$131,130,300	\$3,228,900	\$127,901,400
Personal Property	\$2,737,900	\$314,000	\$2,423,900
Subtotal			\$268,098,400
Homestead Exemptions			\$8,095,400
Net Taxable Value			\$260,003,000

 The 2017 property tax rate was 10.7 mills (\$10.70 per \$1,000 valuation), up from 10.1 in 2016

 The total tax commitment for 2017/18 was \$2,782,032.10

 One mill in 2017/18 raised \$260,003.00

 The increase in net taxable valuation in 2017/18 was \$923,800 or 0.035%

 State valuation for Lamoine in 2017 was \$268,750,000, an increase of 2.17%

*The increase in homestead exemption from \$15,000 to \$20,000 reduced the net taxable valuation by approximately \$2,020,000.

Property Tax Abatements Granted in 2016/17

Name	Map	Lot	Reason	Date	Amount
Hoogerhyde, Kenneth	4	36-15	Property combination	9/1/16	\$60.60
Heirs of Eleanor Norris	5	1	By Selectmen, purchased	12/14/17	\$473.48

Supplemental Property Tax Bills Issued in 2016/17

Name	Map	Lot	Reason	Date	Amount
Thomas & Molly Collins	12	37	Building not initially assessed	9/1/16	\$3,427.94

Michael Jordan resigned as an elected assessor in May, 2017, creating a vacancy on the Board. The remaining board members opted not to recommend a special election and waiting until the annual town meeting election in March 2018 to find a successor.

Following the annual spring building inspection tour, the Board referred several matters to the town's Code Enforcement Officer for permitting follow up.

The Assessors will request assistance from the Maine Forest Service to assure that those properties enrolled in the Tree Growth Valuation Program are in compliance with the forest management plans submitted with the enrollment applications.

Respectfully submitted,

Jane Fowler, Chair

Terry Towne

Hancock County Sheriff's Department

Scott A. Kane
Sheriff



Patrick W. Kane
Chief Deputy

GREETINGS,

Enclosed is a general list of complaints and calls for service that the Hancock County Sheriff's handled in Lamoine in 2017. This does not include calls that were handled by the Maine State Police during the same time period per our call sharing agreement.

I encourage citizens to call our office if you have any concerns about any suspicious, criminal, or drug activity. We always need your help to do our job. No complaint is too small, so please contact us and together we can make our communities a safe place to live and raise a family. Be safe.

Abandoned Vehicle	2	K9 Article Search	1
Animal Complaint	1	K9 Track Criminal Offense	1
Assault, Simple	1	Medical Emergency	1
Agency Assist	16	Mental Health Issue	9
Attempted Suicide	1	Missing Person	2
Aid to Motorist	1	Motor Vehicle Complaint	17
Burglary, Non-Res	1	Serve Subpoena	17
Burglary, Residence	3	Suspicion	26
Citizen Dispute	16	Serve Protection Order	5
Citizen Assist	15	Traffic Accident, Prop Damage	39
Criminal Mischief	2	Traffic Accident, Pers Injury	4
Check Well Being	10	Traffic Hazard	3
Dead Body	1	Threatening	2
Disorderly Conduct	6	Traffic Offense	3
Domestic	5	Theft, Prop, Building	1
Drug Viol. Poss, Etc	1	Theft, Prop, From Motor Vehicle	1
False 911 Call	13	Theft, Prop, Other	9
False Alarm	11	Trespassing	5
Fraud	2	Theft, Vehicle: Automobile	1
Fireworks	1	Vandalism	1
Harassment	5	Violation Bail Conditions	2
Information	14	Violation Protection Order	2
Intoxicated Person	1	Warrants Arrest	2
Juvenile Problem	1		

Respectfully submitted,

A handwritten signature in black ink that reads "Scott A. Kane".

Scott A. Kane
Sheriff, Hancock County

Lamoine Volunteer Fire Department

Lamoine's volunteer firefighters responded to a record 94 calls for service last year, a more than 20-percent increase from the previous year. Many of those calls were to our mutual aid partners, especially in the City of Ellsworth. I am proud to report that an effective response was made to all calls in a timely manner when the pagers activated.

Call Type	Lamoine	Ellsworth	Trenton	Hancock	Sullivan	Bar Harbor	Franklin	SW Harbor	Gouldsboro	Surry	Type Total
Structure Fire	0	9	1	0	1	1	3	1	1	1	18
Chimney Fire	2	1	1	0	1	0	0	0	0	0	5
Motor Vehicle Accidents	13	3	1	0	0	0	0	0	0	0	17
Vehicle Fire	2	0	0	0	0	0	0	0	0	0	2
Trees/Lines Down	12	0	0	0	0	0	0	0	0	0	12
Smoke/Odor Investigate	6	1	0	0	0	0	0	0	0	0	7
Wildfire	5	2	0	0	0	0	0	0	0	0	7
Furnace Malfunction	1	1	0	0	0	0	0	0	0	0	2
Electrical Fire	1	0	0	0	0	0	0	0	0	0	1
Marine Calls	1	0	0	0	0	1	0	0	0	0	2
Alarms/Detectors	4	0	0	0	0	0	0	0	0	0	4
Medical Assistance	7	0	0	0	0	0	0	0	0	0	7
Citizen Assistance	5	0	0	0	0	0	0	0	0	0	5
Canceled en-route	0	4	1	0	0	0	0	0	0	0	5
Total by Town	59	21	4	0	2	2	3	1	1	1	94

Among the large out of town calls were a commercial building fire at the former Hilltop House in Ellsworth, a fatal fire in Surry, and a multiple RV fire in Trenton. On numerous occasions LVFD members manned the Ellsworth fire station during structural fire calls.

During 2017 three of our members attended the Hancock County Firefighting Academy and graduated. Congratulations to **Robert Cooper**, **Sean McLaughlin** and **Nick Birdsall** (who now is a member of the Ellsworth Fire Department) on becoming fully certified.

The LVFD has replaced several Self Contained Breathing Apparatus units (air packs) using contributions received during the year. The corporation has also purchased GPS units for every vehicle which will assist drivers in locating roads both in town and out with voice commands. We are most excited about a pending ladder truck purchase. The corporation has placed a 10% down payment on a used truck, and with town meeting approval, the new truck should arrive in October.



George "Skip" Smith, Fire Chief

Emergency Management Director

The town experienced on disaster during 2017, a major wind storm that began on October 30th. The storm brought down numerous trees, not only in Lamoine but across the State of Maine, and the federal government declared a disaster. The downed trees caused a fair amount of damage to private property, but only minor costs to the town on public property. The picture shown to the right is from Lamoine Beach Road when a tree snapped off and landed on a parked car. It also pulled off the service entrance from the home. More than a half million people statewide lost power at some point during the storm, and there were pockets of Lamoine that did not see power restored for about 6-days. The town office was offered for warmth and water during the storm recovery process, but no emergency shelter had to be opened during that time. The Fire Department was instrumental in reopening roads by helping remove trees that did not involve power lines. Volunteers also marked those areas that did have power line issues with traffic cones. The town's Facebook page was utilized to keep people up to date with road closures and power outage restoration time estimates. While the town submitted an initial storm damage assessment, the actual cleanup cost was less than \$1,000.



Stu Marckoon, Local Emergency Management Director

Health Officer

The town did not have to call upon the services of Health Officer Cece Ohmart during 2017. The area does still have a tick issue. Tick bites can lead to diseases such as Lyme Disease. The area League of Towns has made tick borne illnesses a priority for the coming year. The town has a high deer population which spreads the ticks in large numbers. The other major health matter in town is substance abuse. We are aware that several overdoses have occurred in town during 2017, one resulting in a death. As a region and a state, various agencies, including law enforcement and the Department of Health and Human Services still struggle on how to best address the substance abuse issue.

Cece Ohmart, Health Officer

Harbor Master

Lamoine's Harbor appeared to operate without incident during 2017. There are currently 62 permitted mooring spots. During the year, several permit holders surrendered their permits and those were assigned to people on the waiting list.

At the end of 2017 the waiting list was:

Resident

Nbr	Name	Address	Application Date
1	Thomas Duym	148 Marlboro Beach Rd	9/21/17
2	Christopher Rowell	125 Needles Eye Rd	11/14/17

Non Resident

Nbr	Name	Address	Application Date
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David Herrick, Harbor Master

Kevin Murphy, Deputy Harbor Master

Solid Waste

Lamoine saw an uptick in the amount of solid waste shipped from the transfer station to the Penobscot Energy Recovery Company incinerator in Orrington during 2017. The total tonnage for 2017 was 590.08 tons, up 9.22% from the 540.25 tons shipped in 2016. We not exactly sure what the increase speaks about the demographics of town, but an increase in year round population may be a significant factor.

The amount of recycling has increased as well. We don't have the final figures in yet from Maine Resource Recovery Association, but through the first 10-months of the year, the amount shipped to Coastal Recycling was up about 6.5 tons with \$1,300 more in revenue. Newsprint recycling saw a good jump in both tonnage and revenue.

The town will be awarding a new transportation contract beginning in April 2018 and will also choose a recycling program to begin on that same date. The new contract with PERC also begins in April.

There were no major changes to the transfer station facility in 2017. Chris Meyer remained the facility manager. Many thanks to Bill Fennelly and Brandon Robitaille who filled in during some absences this past year.

Code Enforcement Officer

Lamoine's Code Enforcement office had an extremely busy year between permit issuance, inspections, and enforcement matters. There was also a personnel change during 2017. For the first 10 months of the year Rick Gallegos was the town's Code Enforcement Officer (CEO) and Michael Jordan served as the interim Local Plumbing Inspector (LPI). On November 1, 2017 Rebecca Albright returned as the full CEO and LPI. Rebecca served the town previously in the late 1990s and early 2000s. She holds office hours from 8am to 4pm on Wednesdays.

Permit Activity:

Permitted Activity	#
Non-conforming Expansion	2
Garage/Barn/Shed/Yurt	26
Additions	8
Boat Storage Rack	1
Car Port	2
Commercial Garage	1
Deck / Porch	17
Shoreland Zoning various	5
Gazebo, Greenhouse	2
Mobile Home	3
Residence	15

Plumbing Permits	
Septic Systems	23
Septic with variance	2
Replacement Septic	2
Internal Plumbing	12
Hookup to Septic	5
Internal & Hookup	10

A total of 71 building and Shoreland zoning permits were issued during the year. The numbers reported will add up to more than that as some permits included, for instance, a residence and a garage.

There were 54 total plumbing permits issued during the year.

Enforcement Activities

The Code Enforcement Officers and Planning Board worked with Doug Gott & Sons and RF Jordan and Sons on gravel permit violations having to do with pit reclamation. Gott discontinued a pit in North Lamoine and failed to adequately restore it by the one year deadline. It has since been restored and a consent agreement was signed and filed closing out the pit permanently. RF Jordan failed to restore the pit area as it had indicated on its permit, as vegetation did not adequately grow on the first attempt. That issue was resolved.

A gravel pit owned by Harold MacQuinn, Inc. was not restored according to plan. Again, it was a failure of the vegetation to adequately germinate. An extension on the re-vegetation has been granted.

The Board of Assessors discovered that a residence located on Lorimer Road in the Shoreland Zone permitted for a non-conforming expansion had in fact been razed, but had not received location approval. Following action from the Planning Board, the issue was resolved satisfactorily.

A Lamoine Beach Road property owner self-reported construction of two structures without a permit. The Code Enforcement Officer worked with the owner who obtained the proper permits for the non-residential structures. Finally, a Shore Road property owner erected a shed without first obtaining a permit. That issue was resolved in December.

Rebecca Albright, Code Enforcement Officer

Planning Board

The Planning Board held 12 regular monthly meetings, 5 special meetings, several public hearings and site visits related to permit applications and ordinance development.

The Board approved Gravel Permits for:

- 1) Cameron Stone & Landscaping LLC, Map 4/ Lot 41-A, "Cameron Pit", issued 7/10/2017, expires 7/9/2020
- 2) Horpland LLC, Map 7/Lots 13&24, "Butler Pit", issued 7/10 2017, expires 7/9/2020
- 3) RF Jordan Inc, Map 4/Lot 8, "Blunt's Pond Pit", issued 10/2/2017, expires 10/31/2020
- 4) Harold MacQuinn, Inc, Map 7/Lot 9, "Beal Pit", issued 7/10/2017, expires 7/9/2020
- 5) Doug Gott & Son, Inc, Map 1/Lot 67-1 "Alexander Pit", Map 4/Lots 11&16 "Davis Pit", and Map 1/Lot 70 "Deerworldz Pit" – issued 7/10/2020, expires 6/30/2020
- 6) Harold MacQuinn, Inc, Map 3/Lots 42 & 43-1, "Asher Pit", issued 1/9/2017, expires 9/30/2019

Other permits issued:

- 1) Wayne Alley, Commercial Permit to construct storage building on Map 7/Lot 4-1; permit approved June 5
- 2) Doug Gott & Sons, Inc, Site Plan Review Permit, to construct road and install underground utilities Map 2/Lot 11, approved October 2
- 3) Ron & Marie Simons, amendment to Pine Grove Estates Subdivision, Map 7/Lots 4 & 4-4, to divide subdivision lot #2 into two lots

Permits denied:

- 1) Harold MacQuinn, Inc, Gravel Permit to expand the "Kittredge Pit", Map 3 /Lots 31 & 33, denied 11/14/2017
- 2) Harold MacQuinn, Inc, Site Plan Review Permit, to expand gravel operations, Map 3/Lots 31 & 33, denied 12/11/2017

Ordinance Development:

- 1) Shoreland Zoning Ordinance – The Board spent considerable time developing amendments to the ordinance to bring the text into compliance with the current state model ordinance. At year's end, the DEP is reviewing the draft we developed, prior to any action by the residents of the town.
- 2) Building & Land Use Ordinance – The Board developed amendments to Section 4(l)(2) Lot Standards & Structure Setback Table, for action by residents in 2018.

Other matters:

In response to a request from the Code Enforcement Officer, the Board rendered a decision that the reconstruction of a non-conforming structure in the Shoreland Zone, on lot Map 16 / Lot 27, should be located at its present location, using the existing foundation.

This report serves only to summarize the Board's major decisions. Minutes and videos of meetings can be found by accessing the town's website. Those serving as regular members in 2017 were Don Bamman, Perry Fowler, John Holt, Richard McMullen and Chris Tadema-Wielandt. Alternate members were David Legere and Steve Gabel-Richards.

Submitted on behalf of the board,

John Holt, Chair

Conservation Commission

The Conservation Commission started off the year by completing a project meant to encourage citizens to reduce their use of plastic shopping bags, which too often become unsightly roadside litter and pose a hazard in marine ecosystems. The Commission produced 300 reusable shopping totes, some of which were sold to cover the cost of the order. A contest was held for the bags' design, open to students at the Lamoine School. With the assistance of guest judge, Lamoine artist Elizabeth McMillen, two pieces were chosen and incorporated into a single design. The Commission owes a big "thank-you" to Sidney Mason and Brady Baldrige for creating the artwork that now graces shopping bags. If you would like your own Lamoine reusable shopping tote, please contact Larissa Thomas at ltomasme@gmail.com.

Also on the topic of litter abatement, the Conservation Commission for the third year running organized a series of volunteer crews to conduct coastal cleanups around town in September as part of Maine Coastweek. Four teams with a total of 21 energetic volunteers scoured about 5 miles of shoreline, filling 25 bags. The crews worked at the head of the Skillings River around Kilkenny Cove, on two sections of the Skillings River near Seal Point and Mosely Point, and at the Lamoine State Park. These efforts resulted in approximately 245 pounds of mostly plastic being removed from the marine ecosystem.

Throughout 2017, the Conservation Commission continued its tradition of sponsoring educational events, with a number of informative presentations given by experts in a variety of subject areas. In March, we hosted Mark King of the Maine Department of Environmental Protection who talked about municipal- and household-scale composting programs and techniques. In June, Michael Good with Downeast Nature Tours spoke about birds. In September, Aaron Dority of Frenchman Bay Conservancy his organization, including its fundraising effort in support of the Town's acquisition of a portion of Marlboro Beach. In November, Dr. Frank Drummond of the University of Maine gave a fascinating talk about bumblebees.

The Commission also advanced its educational mission by supporting a tree identification field trip to the Simon Trail in September for Lamoine School 5th graders. This was the second annual tree ID event, which was conceived of and presided over by Iris Simon, and implemented through the collaborative efforts of Lamoine School educators, Chris James and Tracy Willis.

The Conservation Commission's on-going partnership with the Lamoine School to implement the GET WET! (Groundwater Education Through Water Evaluation & Testing) water testing program took on a new level of commitment in 2017. This hands-on science program involving Lamoine School 5th and 6th grade students was first implemented by the Conservation Commission in 2005 under the guidance of staff at what is now called the Senator George J. Mitchell Center for Sustainability Solutions at the University of Maine. Because the Mitchell Center no longer supports the GET WET! program, the Conservation Commission has taken on full responsibility for its continuation. Each year, students test samples supplied voluntarily from households across town, measuring chloride, nitrates, iron (metals), pH, hardness, and conductivity. In the coming year, the Conservation Commission will be pursuing a grant to fund equipment needed to perpetuate the program into the future and to expand it to encompass additional testing on location at Blunts Pond.

In 2017, the Conservation Commission saw changes to its membership, as Chair Larry Libby and member Anne Labossiere stepped down. The position of chair was filled by Larissa Thomas, alternate Jeff Cosulich moved into a full member position, and Kerry Diskin and Diane Nicholls were approved to fill member and alternate positions, respectively. It would be difficult in this space to enumerate the many contributions Larry and Anne have made to the town over the years; their service on the Conservation Commission has left a lasting positive mark on the town.

Larissa Thomas, Chair

Recreation Committee



The Rec Committee continued to grow this past year, but not without some growing pains. Because of the fact that our athletic reach has grown, we have decided to incorporate other communities within our program. Currently, students from Trenton, Hancock and Lamoine make up the majority of our athletes. Offered recreational sports programs include; Soccer in the Fall, Cheering and Basketball in the Winter and Indoor Soccer in the Spring.

In fall of 2017, three teams encouraged and inspired 45 athletes toward learning skills and enjoying the game of Soccer. Each team was very successful in the DEFY soccer game play league. This winter, we offered traditional K-2 programming, but partnered with Acadia Youth Sports (AYS) programming for our 3rd-5th Grade Basketball program and our 3rd-5th grade Cheering program. The AYS basketball program is different as it involves a more instruction based learning. Athletes practice weekly in Lamoine, but head to MDI every Saturday to practice skills and scrimmage other area teams. The AYS Cheering program is similar in nature, and coached by the K-2 Lamoine coach, Jenny Saunders. In the spring of 2018, we hope to use the Trenton Elementary School as a Indoor Soccer facility, as the LCS gym is unsafe for the program and athletes.

Financially, the committee is doing well and funds remain stable. This fall, we approved the purchase of 2 basketball hoop attachments to be used during our K-2 practices and games. These were an investment well made, as hoops purchased previously were difficult to store and had been damaged through storage outside in the Maine winters. This was an exciting purchase, as our basketball program continues to grow.

We experienced some changes in Committee Members in 2017, including the addition of Nicole Chan, Amanda Frost, Andrea Smith, Michelle Stoll. We lost 2 members, as Elie Khoury and Sharon Smythe both resigned; Many thanks to both of them for their time and service. Patti Haslam, Elizabeth Stanley and Greg Stone are still active members.

We are continually looking for volunteer coaches - if you have a child participating and are regularly attending practices and games, you would make a great coach! You don't need to be a professional athlete, just have patience and a desire to teach lifelong lessons to this wonderful group of youth. The time spent getting to know your athlete in a different role, along with their peer group is a tremendous and rewarding experience. If you are interested, it is never too late.

Finally, in an effort to be more accessible we have also added an email address that anyone can use to communicate to members: rec@lamoine-me.gov. Our committee strives to keep improving our offerings and organization, and though we have had many speed bumps along the way we continue to move forward in a positive direction. If you have any suggestions on changes/improvements you would like to see, we would love to hear from you. Please reach out to a Committee Member or attend a meeting. Our current Committee meetings are scheduled for 6:30 the 1st Thursday of every Month, at the Lamoine Consolidated School in the teachers room. We would love to see you there!



Parks Commission

2017 was a landmark year of sorts, as one of the three parks under the jurisdiction of the Parks Commission expanded significantly. As referenced by the Selectmen, Marlboro Beach Park now encompasses the entire beach after a purchase from the Norris Family by the town with great assistance from the Frenchman Bay Conservancy. The Parks Commission will spend a good deal of the next year arranging for an appropriate sign for the park and making changes that might be needed to accommodate the public and making sure the park is open to all at all times.

Even more exciting is the prospect of another park area – this near the “S” turn on Mud Creek Road. The town has been approached by the property owner about possibly donating this land that is part of the massive Pinkham Family farm lands. There is nothing ready to accept at the annual town meeting for 2018, but it is the hope of many involved in the project that a special town meeting can be held to accept the land, and fund construction of the infrastructure needed, including a parking lot, picnic tables, and trash collection facilities.

The other two existing parks, Bloomfield Park and Lamoine Beach Park, enjoyed a relatively trouble free year. Facilities maintenance employed by the town has done a good job keeping the outhouses clean, the dog waste dispenser stocked, and the parks in good general condition. Occasionally, though, there is some mis-use or vandalism to the facilities which presents some challenging cleanup issues.

We’ve received reports of potential improper park use activity, especially at Bloomfield Park, during the non-winter months. To try to discourage and/or identify what issues are taking place, the committee received the authorization to purchase and mount a game camera at the Blunt’s Pond location. The committee plans to review what might turn up for surveillance video. In addition to security matters, the Selectmen agreed that water testing at Blunt’s Pond might be a useful exercise, and we support that.

For a change, too, the Parks Commission is at full membership. We were pleased to welcome Bob Ehlers aboard this year, filling the vacancy created when Paula Gardner’s term ended.

Cathi Goebel, Chair

Addressing Officer

The increase in building activity in town led directly to an increase in the number of address assignments. During 2017 there were 17 address assignments made. One of those involved moving the entrance to Lupine Lane along Marlboro Beach Road. The remainder were for road opening permits and new residential building permit issuances.

Lamoine currently has 1189 assigned street addresses. There were no new roads added to the street inventory during 2017.

For a second straight year, only a few street name signs disappeared due to theft or vandalism. We do encourage homeowners to display their address number so that it is visible from the highway for public safety purposes. Reflective signs are still available to order through the Lamoine Volunteer Fire Department.

Stu Marckoon, Addressing Officer

Road Commissioner

Lamoine's local roads are in very good shape as the voters at town meeting and the Board of



Selectmen have funded the needed repairs to keep them up to snuff. During 2017 the town paved the east and west ends of Shore Road and the western end of Mill Road. An error in measuring the mileage for paving resulted in a greater than anticipated use of the road and undesignated fund balances to accomplish the projects. The town meeting approved those appropriations.

We are most grateful to the Lamoine Volunteer Fire Department whose members kept the roads clear during a monster wind storm that hit on October 30th. Many residents helped to clean up trees that fell in front of their homes on the local roads as well.

During the year the town had contractors perform some major ditching work on Lorimer Road and on Seal Point Road to improve drainage and fix shoulders. Contractors Jay Fowler and Richard McMullen performed the bulk of the road repair work. The McMullen crew continues to plow our roads, and I'm pleased to report they will continue to do so for the next five years as the Selectmen awarded a new contract beginning in 2018. The plow crew also performed some needed maintenance on the roof trusses at the salt/sand shed. The winter plow season seemed to hit all within a two week period in January, and while the storms were pretty powerful, the number of plow events did not require the escalator clause of the plowing contract to kick in, saving up to 5% of the budget for plowing.



The town will (with town meeting approval) pave the entire length of Seal Point Road during 2018. The State of Maine has informed the town that it will be paving Mud Creek Road in 2018 after some significant drainage work performed by the state crew during 2017.

We finally seem to have fixed the town-maintained traffic signal in Trenton at the intersection of Routes 204 and 3. After some investigation by electrical engineers it turned out that an electrical junction box was installed incorrectly and it was not allowing the traffic detection cameras to function, causing long backups on Route 204 because the light remained red for long stretches, even if there was no traffic on Route 3. The Maine DOT made the repair in early 2017 and there have been no reports of light malfunctions since then.

George Crawford remained the mowing and sweeping contractor during 2017.

Stu Marckoon, Road Commissioner

Administrative Assistant to the Selectmen

Lamoine is a very fortunate community in many ways, and I appreciate your indulgence to let me share a view of our town from my office. While we're at the "end of the road", those roads lead us to good neighbors which provide just about every need you could imagine. The natural beauty of our community, from its majestic views of Frenchman Bay to the fields on Mud Creek Road and Pinkhams Flats, to Blunt's Pond, is stunning. But most of all, we have the good fortune of an involved citizenry.

There is a division in town when it comes to gravel mining. For the most part our citizens have been civilized about the debate over whether an existing gravel pit should be allowed to expand. The process is in place to offer a fair hearing to all parties in the permitting process, and as the year ends, the Board of Appeals is the next stop. We are under no illusion that it will end there. Despite the passionate debate, we are all still neighbors and the discourse does nothing to diminish that sense of community.

Here in the town office our small staff is each other's second family. Our goal is to attempt to offer municipal services efficiently to all members of the community who need them. Town Clerk and Tax Collector **Jennifer Kovacs** does so with a smile on her face every day. Our new Code Enforcement Officer **Rebecca Albright** is most helpful when it comes to that complex job. **Chris Meyer** at the Transfer Station is always there available to help explain how the facility operates. **Rick Gallegos** keeps our buildings clean and functional. Cable TV operations manager **Justin Zinke** has taken a tremendous workload off my job. Those are the regular paid workers, but the elected officials and unpaid volunteer board members also do a tremendous job, and I can say honestly they all have the best interest of the community in mind when they have to make some very difficult decisions.

Our volunteer fire department has become a very busy and dedicated organization, responding to a record number of calls. I'm proud to be a part of that group.

Your Board of Selectmen has been extremely supportive of the day to day operations of the town office. They've show their trust in how things are run, and if someone has an issue, they are very responsive in addressing that if we can't do it on the town staff level. It is my pleasure to come into the town office each morning to see what lies ahead each day.

As I write this in January of 2018, I have hit 25-years of employment with our town. I'm proud to report that the Selectmen and I will be renewing our employment contract for another three years.

For those who've followed the annual report for the past 25 years, I try to include a family update. When I started here in 1993, our daughter Rebecca was two weeks old. Today she's 25, is newly engaged to get married, and teaching Spanish in Rutland, Vermont. Our older daughter, Sarah, is a new homeowner in the Town of Limington (Maine), and coaches volleyball and lacrosse at South Portland High School while working in the restaurant industry. My wife Bonnie continues as a bank branch manager in Blue Hill and coaches volleyball at George Stevens Academy while judging cheering. I am fortunate to still be able to work first thing in the morning as a radio news announcer and to officiate volleyball, basketball and baseball.

Stu Marckoon, Administrative Assistant to the Board of Selectmen

Town Clerk's Report

January 1, 2017 to December 31, 2017

Jennifer M. Kovacs, Town Clerk

Births

Residents- Out of Town	
Males	7
Females	4
Residents- In Town	
Females	1
Total	12

Marriages

Residents Married Outside of Lamoine	6
Residents Married in Lamoine	5
Non-Residents License Issued	1
Total	12

Deaths

Residents who died out of Town

Ruberta E. Becker, July 22, 2017
 Dexter C. Briggs, March 30, 2017
 Gerald W. Caron, January 1, 2017
 Michael N. McMillen, December 16, 2017
 Jane P. Murphy-Greising, March 01, 2017
 Charles A. Reynolds Jr., December 14, 2017
 Margaret B. Saunders, March 14, 2017
 Richard C. Wallace Jr., November 9, 2017

Residents who died in Town

Aurolyn R. Boda, August 27, 2017
 Russell G. Boynton Sr., July 11, 2017
 Yvonne E. Brann, July 15, 2017
 John W. Cardano, December 15, 2017
 Jean I. Crowley, September 18, 2017
 Walton T. McFarland Jr., March 20, 2017
 Carlton L. Mitchell Jr., December 6, 2017
 Colene E. Sharkey, September 16, 2017
 Gary W. Stanley, November 27, 2017

Non-Residents who died in Town

Elaine L. Overlock, September 3, 2017

Dog Licenses Issued for the 2017 Licensing Year (October 16, 2016 to October 15, 2017)

Males/Females	26
Spayed/Neutered	295
Total Dogs Licensed	321

*Does not include on-line registration sales through the State of Maine

Elections

There were four elections held during 2017 at the Lamoine Town Hall and Lamoine Consolidated School. As of December 31, 2017 Lamoine had 1,466 registered voters and utilized the Centralized Voter Registration System. Turnout was as follows:

Election Date	Election Type	Ballots Cast/#Voters Attended
March 9, 2017	Annual Town Meeting	59
May 31, 2017	Special Town Meeting	44
June 13, 2017	School Budget Validation	178
November 7, 2017	Referendum Election	585

Tax Collector

Jennifer Kovacs, Tax Collector

Unpaid Personal Property Taxes

Year	Amount	Due From
2013/14	\$175.90	Christopher Norris, d/b/a Pro Auto
2015/16	\$409.05	Michael Keene
2016/17	\$32.82	John Burnett
2016/17	\$818.10	Michael Keene
2016/17	\$10.10	Christopher Norris, d/b/a Pro Auto
	\$1,445.97	Total Due

2015/16 Property Taxes

Balance June 30, 2016	\$125,523.46
Collected, sent to Treasurer	\$60,189.14
64 Tax Liens Filed – July 28, 2016	\$65,334.32
Balance June 30, 2017	\$0.00

2016/17 Property Taxes

Tax Commitment – July 14, 2016		\$2,616,699.92
Prepaid Taxes Applied	\$10,256.78	
Net to Collect		\$2,606,443.14
Abatements - K & P Hoogerhyde	\$60.60	
Refunded Overpayments	\$3,970.77	
Outstanding checks applied	\$286.18	
Collected, sent to Treasurer	\$2,492,008.44	
Balance – June 30, 2017		\$110,117.15
Collected, sent to Treasurer after 7/1/17	\$43,228.79	
Personal Property due after 7/1/17	\$861.02	
Adjustments	\$86.12	
Liens Placed July 27, 2017	\$65,596.33	
Net due after lien placement		\$344.89

Unpaid 2016/17 property taxes (not placed into lien)

Brightman	Imogene	\$3.03
Neleski	William	\$14.14
Power	Susan	\$159.08
Volkoff	Andrew	\$168.64
Total Due		\$344.89

Automobile Excise Taxed Collected – FY Ending June 30, 2017	\$375,869.66
Watercraft Excise Taxes Collected – FY Ending June 30, 2017	\$3,507.80

Balance Sheet – June 30, 2017

Assets

Account	Debit	Credit
Cash - FNBBH Checking	81,926.87	
Checks On Hand	5,000.81	
Cash on Hand	459.35	
FNBBH Investment Mgt	1,251,946.57	
Petty Cash	200.00	
Prepaid Taxes		19,947.24
Property Tax Receivable 2016/17	110,117.15	
Personal Prop Tax 13-14	175.90	
Personal Property Rec 15/16	409.05	
Homestead Receivable	7,517.50	
Tax Lien Rec 2015/16	25,028.61	
Accounts Receivable	2,631.35	
Demolition Debris Receivable	329.08	
Due from Other Funds	3,498.51	
Due from Hodgkins Trust		7,539.75
Credit Cards Receivable	1,036.14	
Code Enforcement Fund	42,988.86	
School Checking Acct	47,060.89	
School Lunch Inventory	2,574.77	
Education Fund - Receivable	145,723.83	
Education - Ppd Expenses	1,342.00	
Fire Truck Reserve Fund	1,493.75	
Road Assistance Fund	141,883.18	
Education Capital Reserve	9,805.26	
Revaluation Reserve	108,729.94	
Parks Fund	13,142.00	
Recreation Fund	7,975.11	
Sesquicentennial Fund	11,749.96	
Cable TV Fund	56,005.74	
Insurance Deductible Fund	7,503.25	
Harbor Fund	22,200.47	
Veterans' Memorial Fund	5,248.98	
Capital Improvements Account	55,715.58	
Hodgkins Trust Fund	34,171.66	
Town Hall Renovation Fund	20,096.88	
Cemeteries - East Lamoine	2,410.48	
Cemeteries - Forest Hills	2,209.63	
Cemeteries - Marlboro	9,504.49	
Fixed Assets	7,922,350.49	
Land Conservation Fund	10,532.98	
Conservation Cmsn Fund	854.52	
Heating Assistance Fund	8,720.42	
Net Total Assets	\$10,154,785.02	

Liabilities / Fund Balances

Account	Debit	Credit
Selectmen's Warrant Payable		63,346.63
Accounts Payable		87,057.78
Encumbered funds carried fwd		33,096.17
Notes Payable		193,499.77
to be provided-debt retire	193,499.77	
Due to Hodgkins Trust	7,539.75	
Accrued Wages Payable-Ed.		167,009.10
Due to Gen. Fund - Cemetery		3,498.51
Deferred Property Tax Revenue		51,298.22
Net Liabilities		\$397,766.66
Unreserved/Undesignated Fund		576,132.16
Flag Maint Fund		1,256.22
Code Enforcement Fund		54,431.75
Restoration Fund - Goodwin		4,512.00
Restoration Fund-Gott		5,727.05
Restoration Fund-Macquinn(all)		1,337.50
Gravel Escrow - JordanM7L3-2		329.00
Education Fund		646,337.67
Fire Truck Reserve Fund		1,493.75
Road Fund		167,691.93
Education Capital Reserve		9,882.62
Animal Control Fund		1,395.27
Revaluation Fund		107,229.94
Recreation Fund		17,038.17
Parks & Recreation Fund		12,673.18
Sesquicentennial Fund		18,416.62
Cemetery Care Fund	62.16	
Cable TV Equipment Fund		32,522.64
Insurance Deductible Fund		7,253.88
Harbor Fund		24,050.47
Reserved for Endowments		10,626.09
Veterans' Memorial Fund		5,196.00
Capital Improvement Fund		56,425.38
Hodgkins Memorial Trust Fund		26,631.91
Town Hall Renovation Fund		20,096.88
Fixed Assets		7,922,350.49
Land Conservation Fund		9,532.98
Conservation Commission Fund		1,079.96
Heating Assistance Fund		15,429.01
Net Fund Balances		\$9,757,018.36

The Town of Lamoine finds itself in a very good financial footing at the end of the fiscal year on June 30, 2017, and we have every reason to believe that fiscal stability will continue. During FY 2017, revenues exceeded budget in many areas, especially in excise tax. That, combined with expenses coming in lower than budgeted, saw the town's undesignated fund balance (surplus) by \$73,678.59 to \$576,132.16. This allowed the budget committee and Selectmen to recommend utilizing the fund balance account to help offset property taxes for the upcoming fiscal year.

In past years, we have listed how all accounts changed from one fiscal year to the next, and included the amounts paid to all vendors. That is not a requirement of the town report, and each expenditure warrant approved by the Board of Selectmen is posted on the town's website.

We do present on the following pages those accounts that have a schedule of funds, and pertinent asset accounts activity.

It has been my pleasure to serve as your treasurer for the past many years since the position was combined in the Administrative Assistant's job description. If you have any particular questions regarding any account, I will be happy to address it.

Cash- Checking Account

Beginning Balance 7/1/16	\$29,991.35
Deposits 7/1/16-6/30/17	\$4,835,366.18
Expenditure Warrants	-\$4,783,196.41
Bank Service Charges	-\$55.05
Returned Check (J Spencer)	-\$179.20
Ending Balance	\$81,926.87

Deposit Sources

Tax Collector	\$ 2,939,686.19
Credit Cards	\$ 97,181.43
Code Enforcement Officer	\$ 24,382.09
State of ME - Education	\$ 270,372.56
Municipal Revenue Sharing	\$ 37,549.93
Rapid Renewal	\$ 20,532.11
State of ME-Miscellaneous	\$ 59,173.30
Tax Liens, Fees & Interest	\$ 78,782.95
Transfers from Investment Mgt.	\$ 1,155,000.00
Miscellaneous Sources	\$ 106,443.41
Expense Reimbursements	\$ 7,186.51
Interest -Checking Acct	\$ 1,732.33
Payroll Withholdings	\$ 27,661.89
Recycling Revenues	\$ 1,974.03
Parks Use Funds	\$ 50.00
Veterans Memorial	\$ 73.70
Returnables	\$ 3,495.90
Heating Assistance Donations	\$ 270.00
Recreation Fees	\$ 3,817.85
Total	\$ 4,835,366.18

The town had \$5,000.81 in checks on hand and \$459.35 cash on hand on June 30, 2017 which was deposited into the checking account on July 1, 2017 and July 3, 2017 respectively.

Investment Management Account

The town transfers money into and from an account managed by First Advisors depending on cash flow needs.

Beginning Balance 7/1/16	\$1,119,329.10
Transfers In	\$1,275,000.00
Transfers to Checking	\$1,155,000.00
Interest (Net, less fees)	\$11,351.48
Transfer from other fund accounts	\$1,265.99
Ending Balance 6/30/17	\$1,251,946.57

Prepaid Property Taxes

The annual town meeting authorized the tax collector to collect property taxes for the 2016/17 tax commitment and the 2017/18 tax commitment prior to the tax commitment being made. The following had paid on the 2017/18 tax commitment on June 30, 2017:

Name	Map	Lot	Amount	Date
Ludwig, George	16	17	\$ 85.17	12-Jan-17
Vanek, Joseph	11	23	\$ 2.00	7-Feb-17
Lockhart, Malarie	5	5-2	\$ 612.08	21-Feb-17
Ciampa, Michael	10	5-12-1	\$ 38.82	21-Feb-17
Schoene, Laura	12	44	\$7,500.00	24-Feb-17
Wyshak, Patricia	8	14-3	\$ 0.26	27-Feb-17
Marshall, Paul	14	80	\$1,285.00	9-Mar-17
Butler, Jessie	18	10-8	\$ 800.00	18-Apr-17
Ayling, Nelson	14	55	\$1,200.00	18-Apr-17
Fitzgerald, Kyle	5	8	\$1,600.00	12-May-17
Racicot, Mary	5	5	\$ 300.00	10-May-17
McDevitt, Peter	1	15-1	\$1,383.70	7-Jun-17
Alley, Tracy	18	16	\$ 500.00	14-Jun-17
Petersen, Elizabeth	14	76	\$1,820.00	19-Jun-17
Ackley, David	11	35	\$ 662.80	19-Jun-17
Moldawer, Lyle	16	49-1	\$ 463.62	26-Jun-17
Richardson, Christopher	5	14-A-24	\$ 110.00	27-Jun-17
Murphy, Christopher	15	24-1	\$ 926.17	30-Jun-17
Wood, Jonathan	17	1	\$ 657.62	29-Jun-17
Total 6/30/17			\$19,947.24	

2016/17 Property Taxes Receivable

The following maintained outstanding property and/or personal property tax balances as of June 30, 2017:

LASTNAME	FIRSTNAME	MAP	LOT	TaxBal
Ahlblad	Lynn	4	24	\$2,432.08
Alexander	Estate of Naomi	1	66	\$814.06
Arsenault	Michael	19	11	\$258.96
Ashey	Michael	14	17	\$343.54
Ashmore	George	13	25	\$508.53
Barnes	Estate of Pauline	16	7	\$1,108.98
Barnes	Jay	16	16	\$391.88
Becker	Ronald	4	41-2	\$622.16
Billings	Terry	7	27	\$402.99
Bradford	Michael	1	23-6	\$1,001.92
Brooks	Barbara	4	24-2	\$1,604.89
Brown	Aaron	9	24	\$1,556.41
Budwine	Rachael	4	20-2	\$269.42
Bump	John	4	36-19	\$2,073.53
Burnett	John	12	37-1	\$1,396.32
Callahan	Christine	18	11	\$1,219.07
Christie	Robert	2	19	\$729.72
Clewley	John	16	45	\$731.80
Coward	Heirs of Avis	8	4- 6	\$1,940.21
Crotteau	James	12	43	\$533.17
Curtis	Anne Metcalf	3	40	\$488.41
Dafonte	Mario	5	14- 8	\$388.85
Damon	Michael	3	9-8	\$831.23
DeLuca	Margaret	6	1-3	\$2,362.39
Dennison	David	10	5-11	\$3,363.30
DesIsles	Estate of Doris M.	2	25-1	\$795.88
DesIsles	Estate of Doris M.	2	25	\$749.42
DesIsles	Estate of Doris M.	14	1	\$490.86
Fennelly	William	6	4- B	\$906.98
Fenton	Hancock	16	20	\$1,995.04
Fickett	David	1	44	\$1,586.71
Fisher	Richard	13	36	\$1,153.42
Fredette	Cynthia	4	46- 3	\$2,780.53
Friedman House Trust		8	12- 1-2	\$195.27
Friedman House Trust		8	12- 1-3	\$2,954.22
Gaynor	Robert	10	5-12-2	\$2,502.78
Ghander	Dr. Atif	10	8-4	\$4,557.62
Good	Mark	5	25	\$276.74

Good	Mark Stephen	5	25-2	\$227.25
Graham	Charles	3	10	\$828.20
Griffin	Harvey	7	18-1	\$1,347.34
Handy	Robert	5	5-1	\$623.17
Hearthstone Capital Holdings		21	1	\$578.26
Herrick	David	20	14	\$1,037.27
Higgins	Susan	4	14- 1	\$364.56
James Leavitt Builders LLC		4	48-A	\$332.29
Jordan	Richard	19	14	\$518.13
Joy	Steven	1	29-4	\$3,727.91
Joy	Steven	4	46	\$831.23
Joy	Steven	4	48	\$717.10
Joy	Steven	4	55-1	\$775.68
Kane	Michael	20	5	\$1,675.59
Karst	John	4	7	\$478.86
Keene	Alvin	11	26	\$389.86
Kohlenbush	William	6	35	\$112.58
Lebowitz	Julie	16	36	\$2,462.66
Loo	Tsu Teng	1	25	\$1,236.24
Mannisto	Gregory	13	43-B	\$1,545.30
Marlboro Association Trust		16	48	\$1,195.84
McKay	Robert	4	7-A	\$168.67
Michigan St. Univ. Land Mgmt		1	23-5	\$241.39
Michigan St. Univ. Land Mgmt		1	23-4	\$252.50
Mingo	Michelle	6	25-3	\$599.94
Morris	Bruce	21	6-31	\$941.43
Morris	Bruce	21	6-33	\$1,820.64
Muise	Barry	7	6	\$1,414.00
Mullen	Janet	1	28-1	\$1,682.66
Murray	Warren	2	1-2	\$406.53
Newton	David	12	20	\$1,396.32
Nichols	Vaughn	9	1	\$205.53
Nichols	Vaughn	9	1-1	\$845.37
Nowland	Jayme	13	7	\$580.75
O'Connor	Christine	14	4	\$150.49
Pease	David	20	4-5	\$41.41
Pease	David	20	4-7	\$41.41
Pedrone	James	14	5	\$245.21
Phillips	John	21	6-22	\$1,541.76
Pinkham	David	7	29-3	\$61.03
**Power	Susan	7	4-A-3	\$159.08
Ranco	John	4	48-1	\$42.90
Redhair	Adrienne	13	24	\$348.68
Richter	Gregory	4	32	\$239.37

Roper	Mary	5	7	\$556.00
Rose	Alisha	6	1	\$411.19
Saloma	John	8	4- 7-1	\$274.06
Saloma	Tanya	8	4- 7-1	\$274.06
Sandelli	Alfred	14	66	\$214.12
Sandelli	Alfred	14	56	\$540.35
Sargent	Philip	1	8	\$911.02
Sherwood	Ellen	14	7-3	\$1,508.94
Small	Tamara	5	2-3	\$341.38
Soutthivong	Alicia	19	8	\$2,078.58
Spitzer	Dorothy	14	51	\$502.98
Sprague	Richard	3	9-7	\$1,479.65
St. Pierre	Joanne	9	15-7A	\$913.81
Sullivan	Peter	4	52	\$162.11
Sullivan	Peter	4	53	\$29.79
Tilden	Benjamin	10	29-6	\$713.02
Tilden	Lori	7	29-2	\$965.56
Tilden	Lori	10	29-6 on	\$379.76
Tilden	Lori	7	29-2A	\$374.71
Tozier	Donald	9	15-3	\$686.80
Tracy	Juanita	3	43	\$1,307.95
Tulloss	Kyle	8	12-A-7	\$1,824.06
**Volkoff	Andrew	14	56-1B	\$256.54
Vroom	Eric	9	17-on	\$275.73
Walker	William	3	10-8	\$1,741.24
Walker	William	3	14-2	\$113.12
Wallace	Richard	10	29-8	\$259.06
Watts	Heirs of Beverly	19	4	\$972.63
Weare	Margaret	4	47	\$688.82
Whitcomb	Benjamin	13	8	\$588.83
Whitcomb	Benjamin	13	9-2	\$4,530.86
Wilk	Estate of Richard	14	59-1	\$184.83
Zacchio	Michael	3	19- 9	\$168.17
Zacchio	Michael	3	19-10	\$167.66
Zerrien	Richard	7	26	\$89.89

\$109,238.96

*Brightman	Imogene	14	40	\$3.03
*Neleski	William	1	70-1	\$14.14

\$17.17

Personal property

Burnett	John	0	PP	\$32.82
Keene	Michael	0	PP	\$818.10

Norris	Christopher	0	PP	\$10.10
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\$861.02

Grand Total

\$110,117.15

* Due to the relatively minor amount due, these taxpayers were not sent 30-day lien notices.

**Due to an oversight in posting tax receipts from the previous tax year, 30-day lien notices were not sent to these tax payers, and subsequently no lien was filed.

2015/16 Tax Liens

As noted in the tax collector's report, tax liens were filed on July 28, 2016. These liens matured on January 28, 2018. All were paid with two exceptions as noted by the asterisks. The balances as of June 30, 2017 were:

LASTNAME	FIRSTNAME	MAP	LOT	Tax Bal
Barnes	Estate of Pauline	16	7	\$1,108.98
Barnes	Jay	16	16	\$391.88
Brooks	Barbara	4	24-2	\$1,604.89
Callahan	Christine	18	11	\$559.04
Coward	Avis	8	4- 6	\$1,598.15
Damon	Michael	3	9-8	\$831.23
Deslsles	Estate of Doris M.	2	25-1	\$795.88
Deslsles	Estate of Doris M.	2	25	\$749.42
Fennelly	William	6	4- B	\$906.98
Fickett	David	1	44	\$866.67
Gaynor	Robert	10	5-12-2	\$2,051.01
Graham	Charles	3	10	\$828.20
Handy	Robert	5	5-1	\$530.05
Joy	Steven	1	29-4	\$764.68
Malloy	Patricia	1	23-3	\$237.86
Mingo	Michelle	6	25-3	\$599.94
Mullen	Janet	1	28-1	\$1,195.93
Sandelli	Alfred	14	66	\$214.12
Sandelli	Alfred	14	56	\$540.35
Sherwood	Ellen	14	7-3	\$1,003.10
Souththivong	Alicia	19	8	\$2,129.08
Sullivan	Peter	4	52	\$324.21
Sullivan	Peter	4	53	\$59.59
**Thomas	Tim	2	4	\$119.18
Tilden	Lori	7	29-2	\$965.56
Tilden	Lori	10	29-6 on	\$379.76
Tilden	Lori	7	29-2A	\$374.71
Tozier	Donald	9	15-3	\$686.80
Tracy	Juanita	3	43	\$71.15
Vroom	Eric	9	17-on	\$49.06

Walker	William	3	10-8	\$1,681.65
Walker	William	3	14-2	\$113.12
*Watts	Beverly	19	4	\$511.56
Wilk	Estate of Richard	14	59-1	\$184.83
		Total		\$25,028.62

*Became tax acquired on January 29, 2018. The Board of Selectmen is expected to follow the procedures outlined by the annual town meeting in regard to this property.

**Automatic foreclosure on this property is stayed by a bankruptcy filing.

Accounts Receivable

The following accounts were booked as a revenue for the fiscal year ending June 30, 2017 and received on the date indicated:

Accounts Receivable - June 30, 2017

\$2,631.35 Total

Due From	GL#	Item	Amount	Date rec'd
MRRA	4-01-80	May Recycling Sales	\$66.24	17-Jul-17
Holly Merchant	4-14-04-02.6	Tumbling-Rec	\$120.00	17-Jul-17
MRRA	4-01-80	Apr, Jun Rec Sales	\$261.22	7-Aug-17
Municipal Review Cmte	5-01-07-01	Solid Waste-PERC	\$2,087.12	14-Aug-17
State of ME	5-01-05-116	Fire-Diesel	\$96.77	14-Aug-17

Demolition Debris Account Receivable

John Clewley	\$329.08
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Investment Funds Activity

	Beginning	Additions	Interest	Adjustments	Ending
Code Enforcement	\$22,809.20	\$19,901.81	\$277.85		\$42,988.86
Fire Truck Reserve	\$1,481.97	\$0.00	\$11.78		\$1,493.75
Road Assistance	\$81,892.08	\$59,053.65	\$937.45		\$141,883.18
Education Capital	\$9,727.90	\$0.00	\$77.36		\$9,805.26
Revaluation	\$107,871.95	\$0.00	\$857.99		\$108,729.94
Parks	\$11,270.88	\$1,776.93	\$94.19		\$13,142.00
Recreation	\$7,438.63	\$475.01	\$61.47		\$7,975.11
Sesquicentennial	\$6,672.67	\$5,000.00	\$77.29		\$11,749.96
Cable TV	\$47,616.27	\$7,972.12	\$417.35		\$56,005.74
Insurance Deductible	\$8,142.51	\$0.00	\$61.37	-\$700.63	\$7,503.25
Harbor	\$20,961.43	\$1,063.12	\$175.92		\$22,200.47
Veterans Memorial	\$5,431.32	\$0.00	\$42.10	-\$224.44	\$5,248.98
Capital Improvements	\$55,275.91	\$0.00	\$439.67		\$55,715.58
Hodgkins Trust	\$25,464.97	\$8,463.13	\$243.56		\$34,171.66
Town Hall Renovations	\$0.00	\$20,000.00	\$96.88		\$20,096.88
Land Conservation	\$9,452.97	\$1,000.00	\$80.01		\$10,532.98

Conservation Commission	\$651.02	\$197.39	\$6.11		\$854.52
Heating Assistance	\$8,945.56	\$0.00	\$69.71	-\$294.85	\$8,720.42

Cemetery Fund Accounts

East Lamoine Cemetery

Beginning Balance		\$2,415.43
Interest		\$19.07
Disbursed to Cemetery Association		-\$24.02
Ending Balance		\$2,410.48
Lots	Original Amt	w/Interest
Harding/Hodgkins	\$500.00	\$502.17
Huckins, Harding, Harrington & King	\$1,400.00	\$1,406.14
A&H Googins	\$500.00	\$502.17
Total	\$2,400.00	\$2,410.48

Cemeteries – Forest Hill

Beginning Balance		\$2,214.17
Interest		\$17.51
Disbursed to Cemetery Association		-\$22.05
Ending Balance		\$2,209.63
Lots	Original Amt	w/Interest
J&E King	\$1,000.00	\$1,004.38
Hodgkins, Coolidge, Clark	\$1,200.00	\$1,205.25
Total	\$2,200.00	\$2,209.63

Cemeteries – Marlboro

Beginning Balance		\$9,429.51
Interest		\$74.98
Ending Balance		\$9,504.49
Lots	Original Amt	w/Interest
Percy Bragdon	\$1,977.27	\$7,487.45
R&A Smith	\$500.00	\$1,375.72
Town of Lamoine	\$0.00	\$641.32
Total	\$2,477.27	\$9,504.49

Hodgkins Trust Fund

The Allen & Leurene Memorial Trust is held by Bar Harbor Bank & Trust and disburses funds to the town on a periodic basis for use for town buildings or parks. This is the Trust report as of June 30, 2017

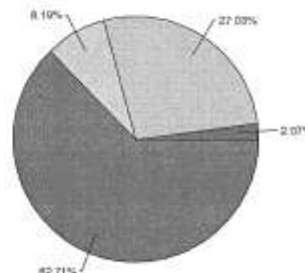
Account Summary

Bar Harbor • Ellsworth • Bangor
1,207,667.3883 1,877,475.5399

Asset Allocation (portfolio assets)

Portfolio Summary

Portfolio Assets	Value on MAR 31, 2017	Value on JUN 30, 2017	Est. Ann Income	% Total Assets
CASH EQUIVALENTS	4,378.40	4,083.93	39.89	2.07
FIXED INCOME SECURITIES	53,155.33	53,228.62	1,410.70	27.03
MUTUAL FUNDS	16,207.59	16,118.76	375.52	8.19
EQUITIES	119,472.49	123,489.22	2,628.12	62.71
TOTAL ASSETS	193,213.81	196,920.55	4,454.22	



Cash Activity Summary

	Credits	Debits	YTD
SECURITIES PURCHASED	.00	.00	.00
SECURITIES SOLD & REDEEMD	.00	.00	6,000.00
DEPOSITS & WITHDRAWALS	.00	-1,480.01	-8,420.27
DIVIDENDS	1,153.76	.00	1,854.87
INTEREST	7.88	.00	11.88
WITHHOLDING	.00	.00	.00
OTHER ACTIVITY	3.90	.00	3.90

Realized Gain/Loss Summary

	This Period	YTD
SHORT-TERM	3.90	173.56
LONG-TERM	.00	.00

INCOME

This Period 1,161.64 YTD 1,866.75

Accounts Payable

The following accounts payable were booked as of June 30, 2017:

Accounts Payable			Total	\$ 87,057.78
Vendor	Item	Date Paid	Check #	Amount
McMullen Landscape Construction	Mill Road Tree	3-Aug-17	10260	\$ 75.00
Wal-Mart	Adm-Ofc Supply	3-Aug-17	On Line	\$ 71.48
Shell Fleet Plus	Fire-Diesel	3-Aug-17	On Line	\$ 35.38
Coastline Plumbing	Adm-Maint-Plumbing	17-Aug-17	10279	\$ 358.08
Jay Fowler & Son, Inc.	Roads-Shore Rd	24-Aug-17		\$ 2,688.00
Lamoine School Department	Audited Accts Payable	Various	Transfer	\$ 82,425.02
Lamoine School Department	Payroll withholding	Various	Transfer	\$ 1,404.82

Warrant Payable

The Items on the Selectmen's Warrant Payable were disbursed on Expenditure Warrants 27 and 1 on July 11, 2017. The balance is shown because the expenses and other payables occurred in the fiscal year ending June 30, 2017 and were scheduled for those warrants.

Encumbered

By order of the Selectmen, the following projects were authorize in the Fiscal year ending June 30, 2017 but not completed, and funding for completion encumbered for 2018:

Encumbered as of 6/30/17	Encumbered
Salt/Sand Shed Maint	\$ 10,000.00
Fire-Station Maintenance	\$ 500.00
Fire-Turnout Gear	\$ 950.00
Roads-Shore Road	\$ 5,000.00
Roads-Mill Road	\$ 2,500.00
Comprehensive Planning	\$ 13,946.17
Parks-Bloomfield (trail cam)	\$ 200.00
Total	\$ 33,096.17

Fund Balances

The fund balances reported on the June 30, 2017 audited balance sheet are final results of operations from the fiscal year. During FY 2018 adjustments will be made to the corresponding bank accounts to accurately reflect the amount showing in fund balance at year's end.

Fixed Assets

During the 2016/17 Fiscal year, the town invested in television production equipment including cameras, switchers, and other items at the Lamoine Consolidated School with a total worth of \$26,141.56. An audio / video switcher was replaced at the town office after it broke. The booked value of the broken switcher was \$1,895, the same value as the new switcher. All other fixed asset adjustments were depreciation figures calculated by the town's auditor.

Respectfully submitted,

Stu Marckoon, Treasurer.

Town of Lamoine - Expenditure Budget
FY Ending June 30, 2017

Final Report

Appropriation	Budget	Expended	Remaining	% Expended
Administration	\$218,136.03	\$202,800.40	\$15,335.63	92.97%
Social Services	\$9,854.00	\$9,854.00	\$0.00	100.00%
Library	\$7,300.00	\$7,300.00	\$0.00	100.00%
Public Safety - Fire Dept	\$59,350.00	\$54,806.91	\$4,543.09	92.35%
Public Safety - Non Fire Dept	\$20,218.00	\$20,483.36	-\$265.36	101.31%
Solid Waste/Recycling	\$104,050.00	\$98,374.51	\$5,675.49	94.55%
Code Enforcement/Planning/Appeals	\$16,100.00	\$13,788.19	\$2,311.81	85.64%
Road Maintenance	\$177,750.00	\$176,993.76	\$756.24	99.57%
Major Road Projects	\$90,500.00	\$73,262.49	\$17,237.51	80.95%
Parks, Recreation & Cemeteries	\$18,611.00	\$16,485.81	\$2,125.19	88.58%
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$0.00	100.00%
Storage Garage Repairs	\$3,500.00	\$2,790.20	\$709.80	79.72%
Rescue Boat Loan Payment	\$15,840.00	\$15,803.52	\$36.48	99.77%
Fire Truck Payment	\$40,706.00	\$40,703.37	\$2.63	99.99%
Land Conservation	\$1,000.00	\$1,000.00	\$0.00	100.00%
Town Hall Steps/Foundation	\$20,000.00	\$20,000.00	\$0.00	100.00%
Sesquicentennial Celebration	\$5,000.00	\$5,000.00	\$0.00	100.00%

Total Municipal Budget	\$810,915.03	\$762,446.52	\$48,468.51	94.02%
Education	\$2,523,481.91	\$2,348,131.23	\$175,350.68	93.05%
County Tax	\$110,319.27	\$110,319.27	\$0.00	100.00%
Combined - Town Meeting Approved	\$3,444,716.21	\$3,220,897.02	\$223,819.19	93.50%
Encumbered	\$34,527.50	\$1,431.33	\$33,096.17	4.15%
Grand Total Expenditure Budget	\$3,479,243.71	\$3,222,328.35	\$256,915.36	92.62%

Town of Lamoine - Revenue Report-FY Ending 6/30/17

Final Report

Item	Budgeted	Actual	Expected	Over/Under	Remaining
Interest - Taxes	\$10,000.00	\$14,666.16	\$10,000.00	\$4,666.16	-\$4,666.16
Auto Excise	\$300,000.00	\$375,869.66	\$300,000.00	\$75,869.66	-\$75,869.66
Boat Excise Taxes	\$3,500.00	\$3,507.80	\$3,500.00	\$7.80	-\$7.80
Administration Fees	\$300.00	\$353.93	\$300.00	\$53.93	-\$53.93
Tax Lien Charges	\$4,000.00	\$5,065.06	\$4,000.00	\$1,065.06	-\$1,065.06
Agent Fees	\$5,700.00	\$6,191.56	\$5,700.00	\$491.56	-\$491.56
Revenue Sharing	\$29,993.27	\$37,549.93	\$29,993.27	\$7,556.66	-\$7,556.66
General Assistance Reimburse	\$1,750.00	\$725.93	\$725.94	\$0.00	\$1,024.07
Interest-Investments	\$7,500.00	\$13,083.84	\$7,500.00	\$5,583.84	-\$5,583.84
Cell Tower Rental	\$13,800.00	\$13,800.00	\$13,800.00	\$0.00	\$0.00
Hodgkins Trust Fund	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
Surplus Use	\$56,200.00	\$56,200.00	\$56,200.00	\$0.00	\$0.00
Education	\$317,213.75	\$468,291.02	\$317,213.75	\$151,077.27	-\$151,077.27
Code Enforcement & Fund Xfr	\$11,500.00	\$18,744.27	\$14,500.00	\$4,244.27	-\$7,244.27
Road Assistance	\$22,000.00	\$22,620.00	\$22,000.00	\$620.00	-\$620.00
Parks Fund	\$150.00	\$150.00	\$150.00	\$0.00	\$0.00
Recreation Fees	\$3,500.00	\$4,015.14	\$3,500.00	\$515.14	-\$515.14
Animal Control Fees/Fund	\$1,500.00	\$1,923.00	\$1,500.00	\$423.00	-\$423.00
Revaluation Reserve	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00
BETE Reimburse (State of Maine)	\$1,874.06	\$1,874.06	\$1,874.06	\$0.00	\$0.00
Homestead Reimbursement (State)	\$30,754.50	\$23,237.00	\$30,754.50	-\$7,517.50	\$7,517.50
Property Taxes	\$2,606,980.63	\$2,506,582.77	\$2,606,980.63	-\$100,397.86	\$100,397.86
Total Operational Revenues	\$3,444,716.21	\$3,590,951.13	\$3,446,692.15	\$144,258.98	-\$146,234.92
Encumbered	\$34,527.50	\$34,527.50	\$34,527.50	\$0.00	\$0.00
Grand Total Revenues	\$3,479,243.71	\$3,625,478.63	\$3,481,219.65	\$144,258.98	-\$146,234.92

Cash Accounts		Receivables	
Checking-FNBBH	\$85,981.96	Liens	\$25,028.63
FNBBH Investment Mgt	\$1,251,946.57	Pers Prop.	\$175.90
Petty Cash & Cash awaiting deposit	\$5,660.16	Acct Rec	\$77,355.39
Total Liquid	\$1,343,588.69	Demo Bills	\$329.08
		Credit Cards	\$1,036.14
Cash after current warrant	\$1,276,186.97	Supplement	\$0.00
		Total Rec.	\$103,925.14

Non-General Fund Cash Accounts

Code Enforcement	\$42,988.86
Fire Truck Reserve	\$1,493.75
Road Assistance	\$141,883.18
Education Capital	\$9,805.26
Revaluation Reserve	\$108,729.94
Parks Fund	\$13,142.00
Recreation Fund	\$7,975.11
Sesquicentennial Fund	\$11,749.96
Cable TV Fund	\$56,005.74
Insurance Deductible Fund	\$7,503.25
Harbor Fund	\$22,200.47
Veterans' Memorial Fund	\$5,248.98
Capital Improvement Fund	\$55,715.58
Hodgkins Trust Fund	\$34,171.66
Cemetery Funds	\$14,124.60
Land Conservation Fund	\$10,532.98
Conservation Commission Fund	\$854.52
Heating Assistance Fund	\$8,720.42
Total Non General Funds	\$552,846.26

Payables

Current Warrant	\$67,401.72
Total	\$67,401.72

**James W.
Wadman**
Certified Public Accountant

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James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Lamoine
Lamoine, ME 04605

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2017, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Lamoine, Maine, as of June 30, 2017, and the respective

changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension disclosure schedules on pages 3 through 6 and 25 through 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lamoine, Maine's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
January 4, 2018

TOWN OF LAMOINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2017

The management of the Town of Lamoine, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2017. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2017 by \$9,636,335 (presented as “net position”). Of this amount, \$1,186,078 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position decreased by \$74,628 (a 0.8% decrease) for the fiscal year ended June 30, 2017.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2017, the Town's governmental funds reported a combined ending fund balance of \$1,863,090, an increase of \$150,854 in comparison with the prior year. Of this total fund balance, \$571,582 represents general unassigned fund balance. This unassigned fund balance represents approximately 19.2% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town's total long-term debt obligations decreased \$108,718 (36.0%) during the current fiscal year. There were no new debt obligations issued during the year. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three component's: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net position includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net position. The statement of activities shows how the Town's net position changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 7 - 8 of this report.

The government-wide financial statements include not only the Town itself (known as the primary government), but also a legally separate entity - the Lamoine School Patrons - for which the Town is financially accountable. Financial information for this component unit is reported separately from the financial information for the primary government itself.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for two categories of activities – governmental funds and fiduciary funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 9 - 10 of this report.

The fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the School Department's own programs. The accounting used for fiduciary funds is much like that used for the government-wide financial statements. The fiduciary fund financial statements can be found on pages 11 - 12 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 13 - 24 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary), schedule of proportionate share of net pension liability, schedule of employer contributions and notes to historical pension information. Required supplementary information can be found on pages 25 - 28 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town's net position (80.2%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2017	Total 2016
Current Assets	\$ 2,252,095	\$ 0	\$ 2,252,095	\$ 2,059,524
Capital Assets	\$ 7,922,351	\$ 0	\$ 7,922,351	\$ 8,252,537
Total Assets	\$10,174,446	\$ 0	\$10,174,446	\$10,312,061
Deferred Outflows	\$ 58,129	\$ 0	\$ 58,129	\$ 55,992
Total Assets and Deferred Outflows	\$10,232,575	\$ 0	\$10,232,575	\$10,368,053
Current Liabilities	\$ 426,437	\$ 0	\$ 426,437	\$ 385,376
Other Liabilities	\$ 144,422	\$ 0	\$ 144,422	\$ 255,373
Deferred Inflows	\$ 25,381	\$ 0	\$ 25,381	\$ 16,341
Net Position;				
Invested in Capital Assets	\$ 7,728,851	\$ 0	\$ 7,728,851	\$ 7,950,319
Restricted	\$ 721,406	\$ 0	\$ 721,406	\$ 663,459
Unrestricted	\$ 1,186,078	\$ 0	\$ 1,186,078	\$ 1,097,184
Total Liabilities, Deferred Inflows, and Net Position	\$10,232,575	\$ 0	\$10,232,575	\$10,368,053

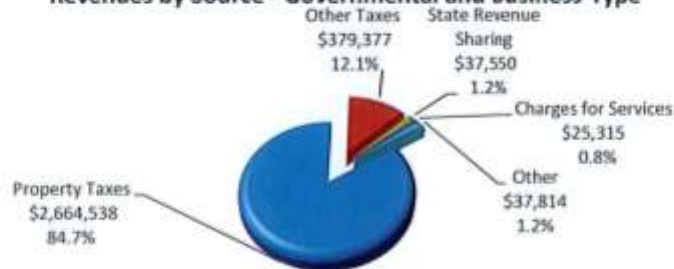
An additional portion of the Town's net position (7.5%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (12.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

Governmental activities decreased the Town's net position by \$74,628. This increase was primarily due to conservative budgeting and controlled costs.

	Governmental Activities	Business-like Activities	Total 2017	Total 2016
<i>Revenues:</i>				
Tax Revenues	\$ 3,043,915	\$ 0	\$ 3,043,915	\$ 2,977,342
Investments	\$ (5,884)	\$ 0	\$ (5,884)	\$ 24,727
Revenue Sharing	\$ 37,550	\$ 0	\$ 37,550	\$ 36,112
Other	\$ 69,013	\$ 0	\$ 69,013	\$ 97,733
<i>Total Revenues</i>	\$ 3,144,594	\$ 0	\$ 3,144,594	\$ 3,135,914
<i>Expenses:</i>				
Administration	\$ 221,149	\$ 0	\$ 221,149	\$ 180,958
Protection	\$ 86,315	\$ 0	\$ 86,315	\$ 96,714
Health/Sanitation	\$ 102,059	\$ 0	\$ 102,059	\$ 95,569
Transportation	\$ 546,306	\$ 0	\$ 546,306	\$ 523,334
Education	\$ 2,124,527	\$ 0	\$ 2,124,527	\$ 1,965,866
Unclassified	\$ 25,955	\$ 0	\$ 25,955	\$ 22,438
Assessments	\$ 112,912	\$ 0	\$ 112,912	\$ 153,305
<i>Total Expenses</i>	\$ 3,219,223	\$ 0	\$ 3,219,223	\$ 3,038,183
Changes in Net Position	\$ (74,628)	\$ 0	\$ (74,628)	\$ 97,731

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,863,090, an increase of \$150,854 in comparison with the prior fiscal year. Approximately 30.7 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$11,841 positive variance in real estate and personal property tax revenues. Actual collections were 95.8% of the levy as compared to 95.2% in the prior year. There was a reduction in unavailable property tax revenue due to high collections within 60 days of year end.
- \$56,363 positive variance in all other revenues. This is primarily due to conservative budgeting, higher than expected excise tax revenues and unbudgeted donations.
- \$44,902 positive variance in administration expenditures. This is due to the conservative budgeting and controlled costs.
- \$101,768 positive variance in all other expenditures. This is primarily due to conservative budgeting and controlled expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$22,020,203, net of accumulated depreciation of \$14,097,853, leaving a net book value of \$7,922,350. There were current year additions of \$30,232 for school department equipment, \$5,000 of school building improvements, \$27,247 for cable equipment, \$21,555 for fire department truck repairs and \$85,922 of road improvements. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 19 of this report.

Debt

The Town has total bonded debt outstanding of \$0 and \$193,500 of total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt decreased \$108,718 during the current fiscal year. Additional information on the Town's long-term debt can be found in Note 7 of the notes to the financial statements on page 20 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Lamoine, 606 Douglas Highway, Lamoine, ME 04605.

TOWN OF LAMOINE, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2017

(Exhibit I)

	<u>Governmental Activities</u>	<u>Component Unit Lamoine School Patrons</u>
<u>Assets & Deferred Outflows</u>		
<u>Assets</u>		
Cash and Cash Equivalents	\$134,648	\$5,257
Investments, at Fair Market Value	\$1,820,216	
Accounts Receivable	\$157,584	
Taxes and Tax Liens Receivable	\$135,731	
School Lunch Inventory, at cost	\$2,575	
Prepaid Expenses	\$1,342	
<u>Capital Assets</u>		
Land	\$122,029	
Other Capital Assets, net of Accumulated Depreciation	\$7,800,322	
Total Capital Assets	\$7,922,351	\$0
<u>Total Assets</u>	\$10,174,446	\$5,257
<u>Deferred Outflows of Resources</u>		
Related to Pensions	\$58,129	
<u>Total Deferred Outflows of Resources</u>	\$58,129	\$0
<u>Total Assets & Deferred Outflows</u>	\$10,232,575	\$5,257
<u>Liabilities, Deferred Inflows & Net Position</u>		
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts Payable	\$150,404	
Accrued Salaries & Benefits	\$167,009	
<u>Long-Term Liabilities</u>		
Net Pension Liability	\$31,429	
Compensated Absences	\$28,517	
<u>Loans Payable:</u>		
Payable within 1 year	\$109,024	
Payable in more than 1 year	\$84,476	
<u>Total Liabilities</u>	\$570,859	\$0
<u>Deferred Inflows of Resources</u>		
Property Taxes Paid in Advance	\$19,947	
School Lunch Balances Paid in Advance	\$346	
Related to Pensions	\$5,088	
<u>Total Deferred Inflows of Resources</u>	\$25,381	\$0
<u>Net Position</u>		
Net Investment in Capital Assets	\$7,728,851	
Restricted	\$721,406	
Unrestricted	\$1,186,078	\$5,257
<u>Total Net Position</u>	\$9,636,335	\$5,257
<u>Total Liabilities, Deferred Inflows & Net Position</u>	\$10,232,575	\$5,257

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>	
		<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Primary Government</u>	<u>Component Unit</u>
				<u>Governmental Activities</u>	<u>Lamoine School Patrons</u>
<u>Primary Government</u>					
<u>Governmental Activities</u>					
Administration	\$221,149	\$20,532		(\$200,616)	
Protection	\$86,315			(\$86,315)	
Health & Sanitation	\$102,059	\$1,923		(\$100,136)	
Transportation	\$546,306			(\$546,306)	
Education	\$2,124,527			(\$2,124,527)	
Unclassified	\$25,955	\$2,860		(\$23,095)	
Assessments and Debt Service	\$112,912			(\$112,912)	
<u>Total Governmental Activities</u>	<u>\$3,219,223</u>	<u>\$25,315</u>	<u>\$0</u>	<u>(\$3,193,907)</u>	<u>\$0</u>
<u>Total Primary Government</u>	<u>\$3,219,223</u>	<u>\$25,315</u>	<u>\$0</u>	<u>(\$3,193,907)</u>	<u>\$0</u>
<u>Component Unit</u>					
School Activities	\$25,035				(\$25,035)
<u>Total Component Unit</u>	<u>\$25,035</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$25,035)</u>
<u>General Revenues:</u>					
Tax Revenues, Including Homestead Exemption				\$2,649,872	
Excise Taxes				\$379,377	
State Revenue Sharing				\$37,550	
Investment Earnings				(\$5,884)	
Interest and Fees on Delinquent Taxes				\$14,666	
Other Revenues				\$43,698	\$2,597
<u>Total Revenues</u>				<u>\$3,119,279</u>	<u>\$2,597</u>
<u>Changes in Net Position</u>				<u>(\$74,628)</u>	<u>(\$22,438)</u>
<u>Net Position - Beginning</u>				<u>\$9,710,963</u>	<u>\$27,695</u>
<u>Net Position - Ending</u>				<u>\$9,636,335</u>	<u>\$5,257</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2017

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
Cash On Hand and On Deposit	\$134,648		\$134,648
Investments, at Fair Value	\$1,772,043	\$48,173	\$1,820,216
Accounts Receivable	\$157,584		\$157,584
Property Taxes Due	\$135,731		\$135,731
School Lunch Inventory, at cost	\$2,575		\$2,575
Prepaid Expenses	\$1,342		\$1,342
Due from Other Funds	\$11,038		\$11,038
<u>Total Assets</u>	<u>\$2,214,961</u>	<u>\$48,173</u>	<u>\$2,263,134</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$150,404		\$150,404
Accrued Salaries	\$167,009		\$167,009
Due to Other Funds		\$11,038	\$11,038
<u>Total Liabilities</u>	<u>\$317,414</u>	<u>\$11,038</u>	<u>\$328,452</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes Paid in Advance	\$19,947		\$19,947
School Lunch Balances Paid in Advance	\$346		\$346
Unavailable Property Tax Revenue	\$51,298		\$51,298
<u>Total Deferred Inflows of Resources</u>	<u>\$71,592</u>	<u>\$0</u>	<u>\$71,592</u>
<u>Fund Balance:</u>			
Nonspendable		\$9,677	\$9,677
Restricted	\$692,089	\$26,544	\$718,633
Committed	\$430,487		\$430,487
Assigned	\$131,798	\$913	\$132,710
Unassigned	\$571,582		\$571,582
<u>Total Fund Balance</u>	<u>\$1,825,956</u>	<u>\$37,134</u>	<u>\$1,863,090</u>
<u>Total Liabilities, Deferred Inflows & Fund Balance</u>	<u>\$2,214,961</u>	<u>\$48,173</u>	<u>\$2,263,134</u>
<u>Total Fund Balance - Governmental Funds</u>			\$1,863,090
<i>Net position reported for governmental activities in the statement of net position is different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$7,922,351
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds			\$51,298
Deferred outflows of resources related to pension plans			\$58,129
Deferred inflows of resources related to pension plans			(\$5,088)
Some liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds, including:			
Net Pension Liability			(\$31,429)
Compensated Absences			(\$28,517)
Loans Payable			(\$193,500)
<u>Net Position of Governmental Activities</u>			<u>\$9,636,335</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	General Fund	Permanent Fund	Total Governmental Funds
<u>Revenues:</u>			
Tax Revenues, Including Homestead Reimbursement	\$2,659,295		\$2,659,295
Excise Taxes	\$379,377		\$379,377
State Revenue Sharing	\$37,550		\$37,550
Investment Earnings (Includes Unrealized Gains / (Losses))	(\$5,650)	(\$234)	(\$5,884)
Interest and Fees on Delinquent Taxes	\$14,666		\$14,666
Intergovernmental Revenues	\$7,475		\$7,475
Other Revenues	\$28,763	\$7,460	\$36,223
<u>Total Revenues</u>	<u>\$3,121,477</u>	<u>\$7,226</u>	<u>\$3,128,703</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
<u>Current</u>			
Administration and Planning	\$196,734		\$196,734
Protection	\$50,064		\$50,064
Health & Sanitation	\$99,978		\$99,978
Highways & Bridges	\$135,300		\$135,300
Education	\$2,137,845		\$2,137,845
Unclassified	\$21,098	\$46	\$21,144
Assessments	\$110,319		\$110,319
<u>Capital Outlay</u>	<u>\$169,957</u>		<u>\$169,957</u>
<u>Debt Service</u>	<u>\$56,507</u>		<u>\$56,507</u>
<u>Total Expenditures</u>	<u>\$2,977,802</u>	<u>\$46</u>	<u>\$2,977,848</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$143,674</u>	<u>\$7,180</u>	<u>\$150,854</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	\$15,000		\$15,000
Operating Transfers Out		(\$15,000)	(\$15,000)
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$158,674</u>	<u>(\$7,820)</u>	<u>\$150,854</u>
<u>Beginning Fund Balances</u>	<u>\$1,667,282</u>	<u>\$44,954</u>	<u>\$1,712,236</u>
<u>Ending Fund Balances</u>	<u>\$1,825,956</u>	<u>\$37,134</u>	<u>\$1,863,090</u>
<u>Reconciliation to Statement of Activities, changes in Net Position:</u>			
Net Change in Fund Balances - Above			\$150,854
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds			(\$9,423)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds, including:			
Compensated Absences			\$9,228
Pension Plan (Deferred Outflows, Net Pension Liability, Deferred Inflows)			(\$3,818)
Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position			
This amount represents long-term debt payments			\$108,718
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets are allocated over the estimated useful lives as depreciation expense.			\$169,957
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$500,143)
<u>Changes in Net Position of Governmental Activities</u>			<u>(\$74,628)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2017

(Exhibit V)

	<u>Assets</u>	<u>Student Activity & Principal's Funds</u>
Cash and Cash Equivalents		\$10,596
<u>Total Assets</u>		<u>\$10,596</u>
	<u>Net Position</u>	
Unrestricted		\$10,596
<u>Total Net Position</u>		<u>\$10,596</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Exhibit VI)

	<u>Student Activity & Principal's Funds</u>
<u>Additions</u>	
Fundraising, etc.	\$17,414
<u>Deductions</u>	
Student Activities, etc.	\$20,311
<u>Changes in Net Position</u>	<u>(\$2,896)</u>
<u>Beginning Net Position</u>	<u>\$13,492</u>
<u>Ending Net Position</u>	<u>\$10,596</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Lamoine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Lamoine, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*, as amended. The Town is governed under an Administration Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The effect of material interfund activity has been removed from these statements. *Governmental activities* are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and the fiduciary fund. Major individual governmental funds and the fiduciary fund are reported as separate columns in the respective fund financial statements.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recognized when transactions occur and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

In the Statement of Activities, amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt

service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unavailable revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

The Town also reports the following fiduciary funds:

The Student Activity Fund accounts for the receipt and disbursement of funds from student activity organizations. These organizations exist with the explicit approval of and are subject to revocation by the School Committee.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Equity

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair value. Income from investments held by the individual funds are recorded in the respective funds as it is earned.

Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Inventories and Prepaid Items

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are accounted for using the consumption method. Under this method, inventories are recorded as expenditures when used rather than when purchased. Inventory in the School Lunch Program consist of food, supplies and U.S.D.A. Donated Commodities.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The prepayments are charged to expenditures on the governmental fund financial statements over the period of their economic benefit. Amounts of governmental fund inventories are offset by a fund balance reserve account to indicate that they do not represent "available spending resources".

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased and constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	30-50
Sewer Lines	40
Equipment	5-10

Interfund Activity

Interfund receivables and payables arise from interfund activity and are recorded by all funds effected in the period in which transactions are executed.

Deferred Inflows/Outflows of Resources

In addition to assets and liabilities, the statement of net position and the governmental fund balance sheet will report a separate section for deferred outflows and/or inflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period(s) and therefore will not be recognized as an expense/expenditure until then. Deferred inflows or resources represent an acquisition of net position that applies to future period(s) and therefore will not be recognized as revenue until that time. The Town has an item that qualifies as deferred outflows of resources and it has three items that qualify as deferred inflows. The deferred outflow and one of the deferred inflows are related to pensions. One of the other deferred inflows is related to prepaid property taxes and the other deferred inflow is related to prepaid lunch balances. These amounts are considered unavailable and will be recognized as an outflow of resources (expenditure) and inflows of resources (revenue) in the period that the amounts become available.

Pensions

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (System) and additions to / deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

Accrued Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability in the governmental fund that will pay it. Vested or accumulated vacation and sick leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrued to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

The Town administrative assistant, by contract, may accumulate 90 days of sick leave at the rate of 12 days per year and may accumulate all unused vacation time at the rate of 15 days per year. Upon termination of employment, the accumulated sick and vacation days will be compensated at the same pay rate in effect when the days were accumulated. An obligation for accrued compensated absences under this contract provision has been recorded on the government-wide financial statements in the past but there was a new contract drawn up with the administrative assistant during the current year and as part of that, the accumulated portion of this contract provision was paid out in part. Therefore, there is no provision for compensated absences in the current year.

Teachers may accumulate 120 days of sick leave at the rate of 15 days per year. Full time employees other than teachers accrue vacation and sick leave in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. An obligation for compensated absences is recorded in the general fund balance sheet for compensated sick pay for employees eligible for retirement. Under the current contract provisions, teachers who have 25 years of creditable teaching service with at least 10 of those years being at the Lamoine School Department are entitled to thirty days of compensated sick pay at their per diem rate.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has identified June 30, 2017 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Nonspendable</u>			
Cemetery Trust Principal		\$9,677	\$9,677
<u>Restricted</u>			
Restoration Fund-Goodwin	\$4,512		\$4,512
Restoration Fund-Gott (Smith BH)	\$5,727		\$5,727
Restoration - MacQuinn	\$1,338		\$1,338
Gravel Escrow-Jordan	\$329		\$329
Education Fund	\$646,338		\$646,338
Sesquicentennial Fund	\$18,417		\$18,417
Heating Assistance Fund	\$15,429		\$15,429
Hodgkin's Trust		\$26,544	\$26,544
<u>Committed</u>			
Code Enforcement Fund	\$54,432		\$54,432
Road Fund	\$167,692		\$167,692
Education Capital Fund	\$9,883		\$9,883
Revaluation Fund	\$107,230		\$107,230
Veteran's Memorial Fund	\$5,196		\$5,196
Capital Improvement Fund	\$56,425		\$56,425
Town Hall Restoration	\$20,097		\$20,097
Land Conservation Fund	\$9,533		\$9,533
<u>Assigned</u>			
Flag Program Fund	\$1,256		\$1,256
Fire Truck Fund	\$1,494		\$1,494
Animal Control Fund	\$1,395		\$1,395
Recreation Fund	\$17,038		\$17,038
Parks & Recreation Fund	\$12,673		\$12,673
Cemetery Care Fund	(\$62)		(\$62)
Cable TV Equipment Fund	\$32,523		\$32,523
Insurance Deductible Fund	\$7,254		\$7,254
Harbor Fund	\$24,050		\$24,050
Conservation Commission Fund	\$1,080		\$1,080
Reserve for Encumbrances	\$33,096		\$33,096

Cemetery Trust Income		\$913	\$913
<u>Unassigned</u>	\$571,582		\$571,582
<u>Total Fund Balances</u>	<u>\$1,825,956</u>	<u>\$37,134</u>	<u>\$1,863,090</u>

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted or Committed.

Unassigned - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Board of Selectmen are authorized to make assignments pursuant to their appointment. Committed fund balances are determined based on the need of town meeting votes.

Net Position

Net position is required to be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulation of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$721,406 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital asset".

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$9,677 for the Cemetery Trust Funds. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established. The current amount available for expenditure is

\$913 from the Cemetery Trust Funds, which is reported as unrestricted net position in the statement of net position. The initial endowment principal is reported as part of the restricted net position in the statement of net position.

F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Transaction Account Guarantee Program. Under the program, all accounts, including non-interest bearing accounts, are aggregated and are insured up to \$250,000 in total by the FDIC. Any cash deposits, including certificates of deposit, in excess of the \$250,000 FDIC limits are not covered by collateral and thus, custodial credit risk could exist. In order to avoid exceeding the \$250,000 FDIC limits, the Town deposits excess funds into an investment account, which invests funds in certificates of deposit and other fixed income securities.

At year end, the carrying value of the Town's deposits was \$144,841 and the bank balance was \$195,630. The Town has no uninsured and uncollateralized deposits as of June 30, 2017.

Investments

At year end, the Town's Governmental Funds investment balances were as follows:

	<i>Fair Market</i>	<i>Maturities (yrs)</i>		
	<i>Value</i>	<i>Less than 1 yr</i>	<i>1-5 yrs</i>	<i>Long-term</i>
U.S. Treasury Securities - Agencies	\$268,634	\$49,958	\$218,676	\$0
Money Market	\$263,050	\$263,050	\$0	\$0
Certificates of Deposit	\$1,288,533	\$199,978	\$893,736	\$194,819
	<u>\$1,820,216</u>	<u>\$512,986</u>	<u>\$1,112,412</u>	<u>\$194,819</u>

Generally, the Town's investing activities are managed under the custody of the Town Treasurer. Investing is performed in accordance with State Statutes. The Town may legally invest in U.S. Government securities and agencies, U.S. Government sponsored agencies and in bank repurchase agreements.

Custodial credit risk - for an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment securities that are in the possession of an outside party. As a means of limiting its exposure to custodial credit risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

Interest rate risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short-term investments held by a local institution.

Credit risk - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/ investments in insured commercial bank, insured credit unions and direct debt securities of the United States Government

unless such an investment is expressly prohibited by law.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2016 and committed on July 14, 2016. Interest of 7.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$51,298 of the property taxes receivable have been classified as unavailable property tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$122,029			\$122,029
<u>Capital assets being depreciated</u>				
Buildings / Improvements	\$2,565,978	\$5,000		\$2,570,978
Equipment	\$1,126,883	\$79,034		\$1,205,917
Infrastructure	\$18,035,357	\$85,922		\$18,121,279
<u>Total capital assets being depreciated</u>	<u>\$21,728,218</u>	<u>\$169,957</u>	<u>\$0</u>	<u>\$21,898,175</u>
<u>Less accumulated depreciation for</u>				
Buildings	\$1,013,111	\$55,164		\$1,068,275
Equipment	\$645,474	\$37,773		\$683,247
Infrastructure	\$11,939,124	\$407,206		\$12,346,330
<u>Total accumulated depreciation</u>	<u>\$13,597,710</u>	<u>\$500,143</u>	<u>\$0</u>	<u>\$14,097,853</u>
<u>Net capital assets being depreciated</u>	<u>\$8,130,508</u>	<u>(\$330,187)</u>	<u>\$0</u>	<u>\$7,800,322</u>
<u>Governmental Activities, Capital Assets, net</u>	<u>\$8,252,537</u>	<u>(\$330,187)</u>	<u>\$0</u>	<u>\$7,922,351</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

<u>Governmental Activities</u>	
Administration	\$3,882
Protection	\$36,251
Health & Sanitation	\$158
Education	\$46,895
Unclassified	\$1,951
Highways, including depreciation of general infrastructure assets	\$411,006
<u>Total Depreciation Expense - Governmental Activities</u>	<u>\$500,143</u>

Note 5 - Interfund Activity

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At June 30, 2017, the offsetting receivable and payable balances were \$11,038. The balances represent amounts due to the general fund from the cemetery care and amounts due to the Hodgkin's Trust from the general fund. These amounts are expected to be repaid when the funds are needed. The change during the current year represents cemetery maintenance costs paid by the general fund on behalf of the cemetery trust and amounts received from the Hodgkin's Trust to fund the current year budget.

Note 6 - Obligation Under Contracted Services

An obligation for July 2017 and August 2017 salaries for school employees under September 2016 through August 2017 contracts is being recorded on the general fund balance sheet. This obligation, along with the obligation for compensated absences, represents GAAP reporting for the Town.

Note 7 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Lamoine, Maine for the fiscal year ended June 30, 2017:

<u>Long-Term Debt payable at July 1,</u>		\$302,218
	Long-Term Debt Issued	\$0
	Long-Term Debt Retired	<u>(\$108,718)</u>
<u>Long-Term Debt payable at June 30,</u>		<u>\$193,500</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine. Outstanding bonds at June 30, 2017 are as follows:

In June 2013, the Town issued bonds for a fire truck purchase with The First, N.A.. The bonds were authorized by the Town for \$196,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with yearly principal payments of \$39,200 plus interest at the rate of 1.92%. The principal balance outstanding at June 30, 2017 is \$39,200.

In June 2007, the Lamoine School Department entered into a revolving loan general obligation bond with Maine Municipal Bond Bank for the purpose of performing school renovations. The total debt is for \$652,300. As part of the revolving loan fund, 30% of the debt is forgiven at issuance, therefore \$195,690 of the debt was forgiven. The remaining \$456,610 is payable in ten annual payments of \$45,661 with interest at 0%. The balance at June 30, 2017 is \$91,322.

In November 2008, the Lamoine School Department entered into an additional revolving loan general obligation bond with Maine Municipal Bond Bank for the purpose of performing school renovations. The total debt is for \$273,700. As part of the revolving loan fund, 30% of the debt is forgiven at issuance, therefore \$82,110 of the debt was forgiven. The remaining \$191,590 is payable in ten annual payments of \$19,159 with interest at 0%. In 2013, the Maine Municipal Bond Bank informed RSU #24, the holder of the debt at that point, that an additional \$60,095 of the debt was being forgiven, therefore, the remaining 6 annual payments were reduced to \$9,143 with interest at 0%. The balance at June 30, 2017 is \$18,286.

In May 2015, the Town issued a loan for the purchase of a rescue watercraft with The First, N.A.. The loan was authorized by the Town for \$75,000. The loan is to be repaid over a 5 year period with monthly installments of \$1,316.78, including interest at the rate of 2.04%. The principal balance outstanding at June 30, 2017 is \$44,691.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$109,024	\$1,537	\$110,560
2019	\$70,138	\$470	\$70,608
2020	<u>\$14,335</u>	<u>\$149</u>	<u>\$14,484</u>
	<u>\$193,500</u>	<u>\$2,155</u>	<u>\$195,652</u>

Note 8 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, State contributions and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2017, the member contribution rate was 7.65% and the employer contribution rate was 3.36% of applicable member compensation. The employer is also responsible for contributing 10.57% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 10.02% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2017 and the previous two years are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>
2017	\$72,053	\$38,709	\$87,680	\$941,863
2016	\$63,725	\$32,667	\$94,177	\$833,011
2015	\$43,634	\$17,980	\$65,569	\$570,379

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing towards the net pension liability of the Plan using grant funding.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the School Department reported a net pension liability of \$31,429. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2017, the School Department's proportion was .0018%, which was an increase of 0.0000% from its proportion measured at June 30, 2016.

For the fiscal year ended June 30, 2017, the School Department recognized pension expense of \$40,063. At June 30, 2017, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$0	\$60
Changes in Assumptions	\$608	\$807
Net Difference between projected between projected and actual earnings on pension plan investments	\$10,035	\$4,112
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$8,777	\$109
Employer contributions made subsequent to measurement date	\$38,709	\$0
	<u>\$58,129</u>	<u>\$5,088</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<i>Year ended June 30,</i>	
2018	\$48,026
2019	\$634
2020	\$2,827
2021	\$1,556

F. Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary Increases	3.50% - 13.50% at selected years of service
Investment Rate of Return	7.125%, net of administrative and pension plan investment expense

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females.

The actuarial assumptions used in the June 30, 2016 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best

estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
US Equities	20%	5.7%
Non-US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Hard Assets	5%	5.0%
Fixed Income	25%	2.9%
	100%	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	<i>1% Decrease (5.875%)</i>	<i>Current Discount Rate (6.875%)</i>	<i>1% Increase (7.875%)</i>
Proportionate Share of the Net Pension Liability	\$50,326	\$31,429	\$15,679

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2016 Comprehensive Annual Financial Report available online at www.mainepeps.org or by contacting the System at (207) 512-3100.

Note 9 - Municipal Solid Waste Landfill Closure and Postclosure Care Cost

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The Town of Lamoine, Maine has completed the closure of its municipal landfill. The Town will fund any future postclosure monitoring costs on an as needed basis through town meeting appropriations.

Note 10 - Restricted Net Position

The Town reports restricted net position totaling \$721,406 on its statements of net position. This restricted net position represents the nonspendable and restricted fund balances detailed in the Governmental Fund Balances note above.

Note 11 - Commitments and Contingencies

The School Department participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits. The amount of expenditures, if any, which may be disallowed by the granting agencies is not determinable at this time, however, the School Department does not believe such amounts would be significant.

estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
US Equities	20%	5.7%
Non-US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Hard Assets	5%	5.0%
Fixed Income	25%	2.9%
	<u>100%</u>	

G. Discount Rate

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	<i>1% Decrease (5.875%)</i>	<i>Current Discount Rate (6.875%)</i>	<i>1% Increase (7.875%)</i>
Proportionate Share of the Net Pension Liability	\$50,326	\$31,429	\$15,679

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TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Exhibit VII)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Tax Revenues	\$2,647,454	\$2,647,454	\$2,659,295	\$11,841
Excise Taxes	\$303,500	\$303,500	\$379,377	\$75,877
State Revenue Sharing	\$37,394	\$37,394	\$37,550	\$156
Investment Earnings (Includes Unrealized Losses)	\$7,500	\$7,500	(\$5,650)	(\$13,150)
Interest and Fees on Delinquent Taxes	\$10,000	\$10,000	\$14,666	\$4,666
Intergovernmental Revenues	\$3,624	\$3,624	\$7,475	\$3,851
Other Revenues	\$43,800	\$43,800	\$28,763	(\$15,037)
<u>Total Revenues</u>	<u>\$3,053,272</u>	<u>\$3,053,272</u>	<u>\$3,121,477</u>	<u>\$68,204</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
Administration and Planning	\$241,636	\$241,636	\$196,734	\$44,902
Protection	\$77,068	\$77,068	\$71,619	\$5,449
Health & Sanitation	\$105,050	\$105,050	\$99,978	\$5,072
Highways & Bridges	\$246,250	\$246,250	\$221,223	\$25,027
Education	\$2,206,268	\$2,206,268	\$2,173,078	\$33,190
Unclassified	\$64,215	\$64,215	\$48,344	\$15,871
Assessments & Debt Service	\$183,985	\$183,985	\$166,826	\$17,159
<u>Total Expenditures</u>	<u>\$3,124,472</u>	<u>\$3,124,472</u>	<u>\$2,977,802</u>	<u>\$146,670</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$71,200)</u>	<u>(\$71,200)</u>	<u>\$143,674</u>	<u>\$214,874</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	\$15,000	\$15,000	\$15,000	\$0
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>(\$56,200)</u>	<u>(\$56,200)</u>	<u>\$158,674</u>	<u>\$214,874</u>
<u>Beginning Fund Balances</u>	<u>\$1,667,282</u>	<u>\$1,667,282</u>	<u>\$1,667,282</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$1,611,082</u>	<u>\$1,611,082</u>	<u>\$1,825,956</u>	<u>\$214,874</u>

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Exhibit VIII)

Last 10 Fiscal Years	For the Fiscal Year Ended June 30,		
	2017	2016	2015
Proportion of Net Pension Liability	0.0018%	0.0018%	0.0000%
Proportionate Share of the Net Pension Liability (Asset)	\$31,429	\$24,127	\$0
Covered Employee Payroll	\$941,863	\$833,011	\$570,379
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	3.337%	2.896%	0.000%
Plan Total Pension Liability	\$13,069,954,948	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	\$9,960,335,390	\$10,242,097,022	\$10,337,615,927
Plan Net Pension Liability	\$3,109,619,558	\$2,374,190,032	\$1,982,542,856
Plan Fiduciary Net Position as a % Of the Total Pension Liability	76.208%	81.182%	83.908%
Plan Covered Employee Payroll	\$1,816,435,084	\$1,699,160,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	171.194%	139.727%	118.230%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Exhibit IX)

Last 10 Fiscal Years	For the Fiscal Year Ended June 30,		
	2017	2016	2015
Contractually required contribution	\$38,709	\$32,667	\$17,980
Actual Contribution	(\$38,709)	(\$32,667)	(\$17,980)
Contribution Deficiency	\$0	\$0	\$0
Covered Employee Payroll	\$941,863	\$833,011	\$570,379
Contributions as a % of Covered Employee Payroll	4.110%	3.922%	3.152%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF LAMOINE, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2016, is as follows:

A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

B. Asset Valuation Method

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

C. Amortization

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2016 are as follows:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015.

TOWN OF LAMOINE, MAINE

(Exhibit A-1)

SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Administration:</u>			
General Government	\$217,836	\$203,158	\$14,678
	<u>\$217,836</u>	<u>\$203,158</u>	<u>\$14,678</u>
<u>Protection:</u>			
Public Safety	\$77,068	\$72,663	\$4,405
	<u>\$77,068</u>	<u>\$72,663</u>	<u>\$4,405</u>
<u>Health & Sanitation:</u>			
Solid Waste	\$104,050	\$95,771	\$8,279
Dump Closing	\$0	\$1,503	(\$1,503)
	<u>\$104,050</u>	<u>\$97,274</u>	<u>\$6,776</u>
<u>Unclassified:</u>			
Appeals & Charities	\$9,854	\$9,854	\$0
Library Contract	\$7,300	\$7,300	\$0
Shellfish Program	\$3,000	\$3,000	\$0
	<u>\$20,154</u>	<u>\$20,154</u>	<u>\$0</u>
<u>Assessments and Debt Service:</u>			
County Tax	\$110,319	\$110,319	\$0
Fire Truck Debt	\$40,706	\$40,703	\$3
Rescue Watercraft Debt	\$15,840	\$15,804	\$36
Overlay	\$17,120	\$0	\$17,120
	<u>\$183,985</u>	<u>\$166,826</u>	<u>\$17,159</u>
<u>TOTALS</u>	<u>\$603,093</u>	<u>\$560,075</u>	<u>\$43,018</u>

TOWN OF LAMOINE, MAINE

(Exhibit A-2)

SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCEFOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>Beginning Unassigned Fund Balance</u>	\$520,416
<u>Additions:</u>	
Lapsed Accounts	\$43,018
Decrease in Unavailable Property Tax Revenues	\$9,423
Supplemental Taxes	\$3,428
Excise Taxes (Net of Appropriation)	\$75,877
Delinquent Tax Interest (Net of Appropriation)	\$4,666
Investment Earnings (Net of Appropriation)	\$5,506
State Revenues (Net of Appropriation)	\$4,007
Other Revenues (Net of Appropriation)	\$4,963
<u>Total Additions</u>	\$150,889
<u>Reductions:</u>	
Appropriations from Unassigned Fund Balance	\$56,200
Decrease in Fair Market Value of Investments	\$22,513
Lease Income (Net of Appropriation)	\$20,000
Abatements Granted	\$1,011
<u>Total Reductions</u>	\$99,723
<u>Ending Unassigned Fund Balance</u>	<u>\$571,582</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$256,698,800
Personal Property	<u>\$2,380,400</u>

Total Taxable Valuation

\$259,079,200

Rate per \$1 Valuation

\$0.0101

Tax Commitment

\$2,616,700

Collections and Adjustments:

Cash Collections	\$2,509,951
Supplementals	(\$3,428)
Abatements on Commitment	<u>\$60</u>

Total Collections and Adjustments

\$2,506,583

Uncollected Taxes June 30, 2017

\$110,117

TOWN OF LAMOINE, MAINE
SCHEDULE OF RESERVES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Exhibit A-4)

	Balance 7/1/2016	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2017
<u>General Administration:</u>								
Code Enforcement	\$42,711	\$278	\$16,100	\$20,532	\$79,621	\$11,500	\$13,689	\$54,432
Revaluation	\$107,872	\$858	\$0	\$0	\$108,730	\$1,500	\$0	\$107,230
Flag Program	\$725	\$0	\$400	\$311	\$1,436	\$0	\$180	\$1,256
Town Hall Restoration	\$0	\$97	\$20,000	\$0	\$20,097	\$0	\$0	\$20,097
Insurance Deductible	\$7,143	\$61	\$300	\$0	\$7,504	\$0	\$250	\$7,254
	<u>\$158,450</u>	<u>\$1,294</u>	<u>\$36,800</u>	<u>\$20,844</u>	<u>\$217,388</u>	<u>\$13,000</u>	<u>\$14,119</u>	<u>\$190,269</u>
<u>Public Safety:</u>								
Fire Truck	\$1,482	\$12	\$0	\$0	\$1,494	\$0	\$0	\$1,494
	<u>\$1,482</u>	<u>\$12</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,494</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,494</u>
<u>Health & Sanitation:</u>								
Animal Control	\$1,100	\$0	\$2,500	\$1,923	\$5,523	\$1,500	\$2,627	\$1,395
	<u>\$1,100</u>	<u>\$0</u>	<u>\$2,500</u>	<u>\$1,923</u>	<u>\$5,523</u>	<u>\$1,500</u>	<u>\$2,627</u>	<u>\$1,395</u>
<u>Highways & Bridges:</u>								
Road Fund	\$140,946	\$937	\$268,250	\$22,620	\$432,753	\$22,000	\$243,061	\$167,692
	<u>\$140,946</u>	<u>\$937</u>	<u>\$268,250</u>	<u>\$22,620</u>	<u>\$432,753</u>	<u>\$22,000</u>	<u>\$243,061</u>	<u>\$167,692</u>
<u>Education:</u>								
Education Fund	\$613,148	\$0	\$2,206,268	\$294,102	\$3,113,518	\$0	\$2,467,181	\$646,338
Education Capital	\$9,728	\$155	\$0	\$0	\$9,883	\$0	\$0	\$9,883
	<u>\$622,876</u>	<u>\$155</u>	<u>\$2,206,268</u>	<u>\$294,102</u>	<u>\$3,123,401</u>	<u>\$0</u>	<u>\$2,467,181</u>	<u>\$656,220</u>
<u>Unclassified:</u>								
Harbor	\$22,029	\$172	\$0	\$2,860	\$25,060	\$0	\$1,010	\$24,050
Restoration-Goodwin	\$0	\$0	\$0	\$4,512	\$4,512	\$0	\$0	\$4,512
Restoration-Gott	\$3,262	\$0	\$0	\$2,465	\$5,727	\$0	\$0	\$5,727
Restoration-MacQuinn	\$0	\$0	\$0	\$1,338	\$1,338	\$0	\$0	\$1,338
Gravel Escrow-Jordan	\$135	\$0	\$0	\$194	\$329	\$0	\$0	\$329
Capital Improvement	\$55,276	\$440	\$3,500	\$0	\$59,216	\$0	\$2,790	\$56,425
Cable Television	\$55,588	\$417	\$0	\$12,131	\$68,137	\$0	\$35,614	\$32,523
Recreation Fund	\$7,914	\$57	\$15,687	\$3,958	\$27,615	\$3,500	\$7,077	\$17,038
Parks & Recreation	\$13,044	\$102	\$4,091	\$50	\$17,287	\$150	\$4,464	\$12,673
Sesquicentennial	\$6,673	\$77	\$11,667	\$0	\$18,417	\$0	\$0	\$18,417
Cemetery	\$0	\$0	\$5,100	\$0	\$5,100	\$0	\$5,162	(\$62)
Veteran's Memorial	\$5,207	\$42	\$0	\$224	\$5,473	\$0	\$277	\$5,196
Heating Assistance	\$8,651	\$70	\$6,667	\$270	\$15,657	\$0	\$228	\$15,429
Conservation Commission	\$848	\$6	\$0	\$424	\$1,278	\$0	\$198	\$1,080
Land Conservation	\$8,453	\$75	\$1,000	\$6	\$9,533	\$0	\$0	\$9,533
	<u>\$187,079</u>	<u>\$1,458</u>	<u>\$47,711</u>	<u>\$28,431</u>	<u>\$264,679</u>	<u>\$3,650</u>	<u>\$56,821</u>	<u>\$204,208</u>
<u>Total Reserves</u>	<u>\$1,111,932</u>	<u>\$3,856</u>	<u>\$2,561,529</u>	<u>\$367,920</u>	<u>\$4,045,237</u>	<u>\$40,150</u>	<u>\$2,783,810</u>	<u>\$1,221,278</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Exhibit A-5)

Revenues:

Property Taxes, Including Homestead Exemption	\$2,649,328
Excise Taxes	\$303,500
State Revenue Sharing	\$37,394
Local Road Assistance	\$22,000
Investment Interest	\$7,500
Interest on Delinquent Taxes	\$10,000
Lease Income	\$33,800
Hodgkins Memorial Trust Transfer	\$15,000
General Assistance Reimbursements	\$1,750
Fees Revenues	\$10,000

Fund Balance Appropriations:

Unassigned Fund Balance	\$56,200
<u>Total Fund Balance Appropriations</u>	<u>\$56,200</u>

Total Revenues \$3,146,472

Expenditures:

Administration and Planning	\$241,636
Protection	\$77,068
Health & Sanitation	\$105,050
Highways & Bridges	\$268,250
Education	\$2,206,268
Unclassified	\$64,215
Assessments & Debt Service	\$183,985

Total Expenditures \$3,146,472

TOWN OF LAMOINE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

(Exhibit A-6)

Federal Grantor/Pass-Through

<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
Title IA - Disadvantaged	84.010	013-05A-3057-13	\$31,308	\$34,502
Title IIA - Teacher Quality	84.367	013-05A-3042-11	\$6,500	\$5,861
Local Entitlement	84.027	013-05A-3046-12	\$35,172	\$67,706
Rural Education Achievement Program	84.213	013-05A-6336-13	\$13,641	\$7,892
<u>Total State of Maine Department of Education</u>			<u>\$86,620</u>	<u>\$115,961</u>
<u>Total U.S. Department of Education</u>			<u>\$86,620</u>	<u>\$115,961</u>
<u>U.S. Department of Agriculture:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
National School Lunch Program - Lunch	10.555	-	\$19,975	\$19,975
National School Lunch Program - Breakfast	10.555	-	\$7,024	\$7,024
National School Lunch Program - Other	10.555	-	\$607	\$607
Food Distribution - Donated Commodities	10.550	-	\$3,777	\$3,777
<u>Total U.S. Department of Agriculture</u>			<u>\$31,383</u>	<u>\$31,383</u>
<u>Totals</u>			<u>\$118,004</u>	<u>\$147,344</u>

Lamoine School Department



It is with great pleasure that I submit my annual report to the Lamoine community. As with all other years that I have reported on this unique school, this past year has been a busy and productive one filled with new learning opportunities for our students and staff. The support of our community combined with a top-notch staff is at the core of this school and the success of our students.

The final few months of fiscal year 2017 required our school community to exhibit flexibility and strength as we prepared for many personnel changes. We said goodbye to Tim Barlow upon his retirement and thanked him for forty-three years of dedicated service to our middle level learners. As we worked to sustain the high quality of our elementary school and high school choice for our families during the budget process, we had to pare expenditures, including one K-8 position for FY18.

Staff prepared for this transition throughout the spring. Flexibility is the name of the game in the ever-changing world of education and our staff continues to willingly face these new challenges every day.

The high quality educational program offered to the children of Lamoine would not be what it is without the efforts of exceptional staff members who ensure a clean and safe learning atmosphere within our facility. Our custodial staff is excellent and they work tirelessly throughout the year to maintain the school. Franklin “Lennie” Bright served the Lamoine Consolidated School for eighteen years prior to his passing in the summer of 2017. Lennie began working at LCS in 1999 and he took care of the building, teachers and students of Lamoine. He will be greatly missed by all who knew him.

Educating our students to become successful and productive members of society is at the forefront of all we do. Teamwork and coordination occur every day to make this school run as smoothly as it does. In closing, I would like to once again thank our staff members for their tireless devotion to our students and school. Their camaraderie is evident across the school environment at Lamoine and all hands are on deck to help each and every one of our students grow into thriving adults.

Community investment in the development of our students through volunteerism and support of our annual budget requests is most appreciated. On behalf of the entire school community, I thank you for your continued support.

Respectfully Submitted,

Katrina Kane

US Senator Susan Collins

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Hancock County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor office at 207-945-0417 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

US Senator Angus King

Dear Friends of Lamoine:

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent. In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

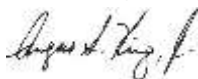
One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government. Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada. While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. Please call my toll-free line at 1-800-432-1599 or local office: (207) 622-8292, or write me on our website at www.king.senate.gov/contact. It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr., *United States Senator*

Maine State Senator Brian Langley

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to serve you for four terms and I can hardly believe that I will be termed out after this coming November. I have met thousands of people living in Hancock County that I never would have met any other way. Representing this district with its unique communities ranging from islands to unorganized territories has truly been the best experience of my life.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating and thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you. Please feel free to contact me if you need help in navigating the state bureaucracy. I can be reached in Augusta at 287-1505 or by email at brian.langley@legislature.maine.gov. Thank you for allowing me to be your senator.

Sincerely,



Senator Brian Langley

Proposed 2018/2019 Budget

Budget Committee
Proposed
Administration
Salaries

2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Approved	2017-18 Actual	2017-18 Remain	2018-19 Proposed	Increase (Decrease)	% Change
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Selectman Chair	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%
Selectman 2	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 3	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 4	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 5	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Adm. Asst	\$63,000.00	\$63,000.00	\$0.00	\$66,600.00	\$39,466.56	\$27,133.44	\$68,000.00	\$1,400.00	2.10%
Benefits	\$18,000.00	\$17,852.70	\$147.30	\$18,711.01	\$10,874.17	\$7,836.84	\$19,250.00	\$538.99	2.88%
Clerk/Tax Collector	\$34,275.00	\$34,275.00	\$0.00	\$35,568.00	\$21,077.28	\$14,490.72	\$36,320.00	\$752.00	2.11%
Assistant Clerk/Tax Collector	\$1,250.00	\$339.00	\$911.00	\$1,250.00	\$292.50	\$957.50	\$1,250.00	\$0.00	0.00%
Assessor Chair	\$2,100.00	\$2,100.00	\$0.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%
Assessor 2	\$2,000.00	\$2,000.00	\$0.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%
Assessor 3	\$2,000.00	\$2,000.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Health Officer	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
Facilities Maintenance Director	\$10,400.00	\$2,813.25	\$7,586.75	\$10,000.00	\$1,173.50	\$8,826.50	\$10,000.00	\$0.00	0.00%
Election Workers	\$1,980.00	\$1,605.00	\$375.00	\$1,620.00	\$390.00	\$1,230.00	\$1,680.00	\$60.00	3.70%

Total Salaries	\$140,705.00	\$131,684.95	\$9,020.05	\$144,049.01	\$77,724.01	\$66,325.00	\$146,800.00	\$2,750.99	1.91%
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Budget Committee	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19	Increase	% Change
Proposed	Approved	Actual	Remaining	Approved	Actual	Remain	Proposed	(Decrease)	
Administrative Expenses									
Electricity	\$2,900.00	\$2,371.99	\$528.01	\$2,900.00	\$1,425.90	\$1,474.10	\$3,200.00	\$300.00	10.34%
Machine Maint.	\$700.00	\$647.49	\$52.51	\$600.00	\$0.00	\$600.00	\$700.00	\$100.00	16.67%
Travel/Education	\$2,800.00	\$2,878.60	-\$78.60	\$2,800.00	\$1,139.87	\$1,660.13	\$3,000.00	\$200.00	7.14%
Postage	\$1,850.00	\$2,553.21	-\$703.21	\$1,750.00	\$301.32	\$1,448.68	\$1,900.00	\$150.00	8.57%
Office Supplies	\$2,400.00	\$2,442.16	-\$42.16	\$2,300.00	\$1,562.74	\$737.26	\$2,500.00	\$200.00	8.70%
Advertising	\$500.00	\$380.73	\$119.27	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
Telephone	\$1,440.00	\$1,457.94	-\$17.94	\$1,620.00	\$824.10	\$795.90	\$1,680.00	\$60.00	3.70%
Lien Costs	\$4,000.00	\$3,919.76	\$80.24	\$4,000.00	\$2,774.29	\$1,225.71	\$4,000.00	\$0.00	0.00%
Heating Oil	\$3,500.00	\$741.69	\$2,758.31	\$3,000.00	\$1,415.27	\$1,584.73	\$3,000.00	\$0.00	0.00%
Dues/Memberships	\$2,900.00	\$3,034.29	-\$134.29	\$3,100.00	\$3,176.02	-\$76.02	\$3,200.00	\$100.00	3.23%
Banking Costs	\$100.00	\$55.44	\$44.56	\$100.00	\$34.50	\$65.50	\$100.00	\$0.00	0.00%
Tax Maps	\$2,200.00	\$1,600.00	\$600.00	\$2,000.00	\$1,600.00	\$400.00	\$1,800.00	-\$200.00	-10.00%
Books & Publications	\$300.00	\$181.85	\$118.15	\$300.00	\$241.90	\$58.10	\$300.00	\$0.00	0.00%
Records Preservation	\$1,000.00	\$104.85	\$895.15	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Legal Fees	\$7,000.00	\$8,757.00	-\$1,757.00	\$7,000.00	\$6,961.95	\$38.05	\$9,000.00	\$2,000.00	28.57%
Other Election Costs	\$300.00	\$136.07	\$163.93	\$300.00	\$103.08	\$196.92	\$200.00	-\$100.00	-33.33%
Audit	\$4,250.00	\$4,168.75	\$81.25	\$4,300.00	\$4,295.25	\$4.75	\$4,500.00	\$200.00	4.65%
Assessing-Appraisal	\$2,600.00	\$3,497.50	-\$897.50	\$2,600.00	\$0.00	\$2,600.00	\$3,500.00	\$900.00	34.62%
Town Report & Meeting Exp.	\$1,400.00	\$1,118.20	\$281.80	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Miscellaneous	\$100.00	\$109.45	-\$9.45	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Newsletter	\$1,000.00	\$956.00	\$44.00	\$1,000.00	\$502.00	\$498.00	\$1,020.00	\$20.00	2.00%
Sales Tax	\$25.00	\$9.27	\$15.73	\$25.00	\$5.19	\$19.81	\$25.00	\$0.00	0.00%
Total Expenses	\$43,265.00	\$41,122.24	\$2,142.76	\$42,695.00	\$26,363.38	\$16,331.62	\$46,625.00	\$3,930.00	9.20%

Budget Committee Proposed	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Approved	2017-18 Actual	2017-18 Remain	2018-19 Proposed	Increase (Decrease)	% Change
Gen'l Assistance	\$2,500.00	\$1,037.05	\$1,462.95	\$2,500.00	\$960.83	\$1,539.17	\$2,500.00	\$0.00	0.00%

Insurances

FICA-Town Share	\$10,670.51	\$9,110.81	\$1,559.70	\$11,221.60	\$5,667.30	\$5,554.30	\$11,644.53	\$422.93	3.77%
Medicare - Town Share	\$2,495.52	\$2,130.73	\$364.79	\$2,624.41	\$1,325.43	\$1,298.98	\$2,723.32	\$98.91	3.77%
Property & Casualty	\$7,500.00	\$7,562.00	-\$62.00	\$7,400.00	\$7,882.00	-\$482.00	\$8,400.00	\$1,000.00	13.51%
Public Officials	\$3,400.00	\$3,235.00	\$165.00	\$3,400.00	\$2,999.00	\$401.00	\$3,200.00	-\$200.00	-5.88%
Workers Comp	\$3,000.00	\$2,553.40	\$446.60	\$4,000.00	\$2,233.00	\$1,767.00	\$3,600.00	-\$400.00	-10.00%
Volunteer Coverage	\$175.00	\$156.00	\$19.00	\$175.00	\$0.00	\$175.00	\$175.00	\$0.00	0.00%
Unemployment	\$800.00	\$352.24	\$447.76	\$600.00	\$0.00	\$600.00	\$800.00	\$200.00	33.33%
Deductible Fund	\$300.00	\$0.00	\$300.00	\$700.00	\$700.00	\$0.00	\$500.00	-\$200.00	-28.57%
Total Insurance	\$28,341.03	\$25,100.18	\$3,240.85	\$30,121.00	\$20,806.73	\$9,314.27	\$31,042.85	\$921.84	3.06%

Equipment

Hardware/Software	\$750.00	\$281.54	\$468.46	\$750.00	\$264.14	\$485.86	\$1,200.00	\$450.00	60.00%
Other	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Total Equipment	\$1,050.00	\$281.54	\$768.46	\$1,050.00	\$264.14	\$785.86	\$1,500.00	\$450.00	42.86%

Town Hall Maintenance

Furnace Maint.	\$175.00	\$848.47	-\$673.47	\$175.00	\$84.50	\$90.50	\$100.00	-\$75.00	-42.86%
Lighting	\$50.00	\$257.35	-\$207.35	\$50.00	\$69.38	-\$19.38	\$100.00	\$50.00	100.00%
General Maint.	\$800.00	\$781.88	\$18.12	\$800.00	\$816.89	-\$16.89	\$800.00	\$0.00	0.00%
Grounds	\$1,200.00	\$1,680.50	-\$480.50	\$1,200.00	\$450.00	\$750.00	\$2,000.00	\$800.00	66.67%
Keys & Locks	\$50.00	\$6.24	\$43.76	\$100.00	\$29.55	\$70.45	\$100.00	\$0.00	0.00%
Total Maint.	\$2,275.00	\$3,574.44	-\$1,299.44	\$2,325.00	\$1,450.32	\$874.68	\$3,100.00	\$775.00	33.33%

TOTAL ADMINISTRATION	\$218,136.03	\$202,800.40	\$15,335.63	\$222,740.01	\$127,569.41	\$95,170.60	\$231,567.85	\$8,827.83	3.96%
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Budget Committee	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19	Increase	% Change
Proposed	Approved	Actual	Remaining	Approved	Actual	Remain	Proposed	(Decrease)	
SOCIAL SERVICES									
American Red Cross-E.ME	\$600.00	\$600.00	\$0.00			\$0.00	\$600.00	\$600.00	100.00%
CHCS	\$575.00	\$575.00	\$0.00	\$619.00	\$619.00	\$0.00	\$700.00	\$81.00	13.09%
DE Cmty Partners - CFO	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
Health Equity Alliance/DEAN			\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
Downeast Horizons	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
Eastern Agency-Aging	\$600.00	\$600.00	\$0.00	\$500.00	\$500.00	\$0.00	\$700.00	\$200.00	40.00%
Emmaus Homeless Shelter			\$0.00			\$0.00		\$0.00	0.00%
Families First Cmty Ctr							\$600.00	\$600.00	100.00%
FIA-Community Connection	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
The Grand Auditorium	\$600.00	\$600.00	\$0.00			\$0.00	\$700.00	\$700.00	0.00%
VNA Home Health Hospice	\$579.00	\$579.00	\$0.00	\$579.00	\$579.00	\$0.00		-\$579.00	-100.00%
Hospice Vol of Hancock Cty	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
Lamoine Historical Society	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
Lifeflight Foundation			\$0.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
Loaves & Fishes Food Pantry	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
Me. Coast Hospital	\$1,200.00	\$1,200.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00		-\$1,400.00	-100.00%
Open Door Recovery Center	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
DE Cmty Partners - WHCA	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
WIC Clinic	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
Yesterday's Children	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00%
Total	\$9,854.00	\$9,854.00	\$0.00	\$10,998.00	\$10,998.00	\$0.00	\$11,300.00	\$302.00	2.75%
Max Recommendation	\$12,950.68			\$13,375.16			\$13,210.39		
Ellsworth Library	\$7,300.00	\$7,300.00	\$0.00	\$8,397.00	\$8,397.00	\$0.00	\$7,722.00	-\$675.00	-8.04%
County Tax	\$110,319.27	\$110,319.27	\$0.00	\$115,352.69	\$115,352.69	\$0.00	\$122,275.00	\$6,922.31	6.00%

Budget Committee**Proposed****PUBLIC SAFETY****Fire Department**

2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Approved	2017-18 Actual	2017-18 Remain	2018-19 Proposed	Increase (Decrease)	% Change
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Chief's Salary	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%
Personnel Reimbursements	\$9,000.00	\$9,900.00	-\$900.00	\$9,000.00	\$9,250.00	-\$250.00	\$9,500.00	\$500.00	5.56%
Electricity	\$2,000.00	\$1,359.89	\$640.11	\$2,000.00	\$934.32	\$1,065.68	\$2,000.00	\$0.00	0.00%
Water	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00%
Telephone	\$750.00	\$727.09	\$22.91	\$750.00	\$410.74	\$339.26	\$750.00	\$0.00	0.00%
Heating Oil	\$6,000.00	\$2,199.74	\$3,800.26	\$6,000.00	\$2,960.00	\$3,040.00	\$5,000.00	-\$1,000.00	-16.67%
Truck Maintenance	\$5,000.00	\$10,626.51	-\$5,626.51	\$5,000.00	\$5,338.60	-\$338.60	\$5,000.00	\$0.00	0.00%
Pump Maintenance	\$8,700.00	\$6,769.17	\$1,930.83	\$3,000.00	\$1,884.18	\$1,115.82	\$3,000.00	\$0.00	0.00%
Rescue Boat Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Radio Maintenance	\$800.00	\$1,127.63	-\$327.63	\$900.00	\$466.99	\$433.01	\$900.00	\$0.00	0.00%
Equipment Maintenance	\$1,400.00	\$133.85	\$1,266.15	\$1,400.00	\$0.00	\$1,400.00	\$1,000.00	-\$400.00	-28.57%
Lights & Batteries	\$150.00	\$214.40	-\$64.40	\$150.00	\$473.47	-\$323.47	\$150.00	\$0.00	0.00%
Station Supplies	\$300.00	\$119.99	\$180.01	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Hand Tools	\$200.00	\$55.65	\$144.35	\$200.00	\$8.97	\$191.03	\$200.00	\$0.00	0.00%
First Aid	\$300.00	\$350.00	-\$50.00	\$300.00	\$8.97	\$291.03	\$300.00	\$0.00	0.00%
Inoculation Prg.	\$1,000.00	\$518.00	\$482.00	\$1,200.00	\$94.25	\$1,105.75	\$1,100.00	-\$100.00	-8.33%
Respiratory Fit Testing	\$1,000.00	\$299.25	\$700.75	\$1,000.00	\$20.00	\$980.00	\$400.00	-\$600.00	-60.00%
Station Maintenance	\$2,500.00	\$1,528.33	\$971.67	\$5,000.00	\$551.86	\$4,448.14	\$3,000.00	-\$2,000.00	-40.00%
Hydrants	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Gas & Diesel	\$1,600.00	\$946.27	\$653.73	\$1,700.00	\$870.98	\$829.02	\$1,700.00	\$0.00	0.00%
Extinguishers	\$200.00	\$71.17	\$128.83	\$200.00	\$69.67	\$130.33	\$200.00	\$0.00	0.00%
Foam	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$800.00	\$500.00	-\$300.00	-37.50%
Air Pack Maint.	\$2,000.00	\$3,040.86	-\$1,040.86	\$2,000.00	\$1,432.85	\$567.15	\$2,000.00	\$0.00	0.00%
Fire Prevention	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Dues & Memberships	\$800.00	\$702.00	\$98.00	\$800.00	\$92.00	\$708.00	\$800.00	\$0.00	0.00%

Budget Committee Proposed	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Approved	2017-18 Actual	2017-18 Remain	2018-19 Proposed	Increase (Decrease)	% Change
Training	\$2,000.00	\$1,382.61	\$617.39	\$2,000.00	\$226.37	\$1,773.63	\$2,000.00	\$0.00	0.00%
Other	\$100.00	\$4.90	\$95.10	\$100.00	\$119.80	-\$19.80	\$100.00	\$0.00	0.00%
Pager	\$0.00	\$1,900.00	-\$1,900.00	\$450.00	\$475.00	-\$25.00	\$900.00	\$450.00	100.00%
Attack Hose/Nozzles	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	0.00%
Supply Hose	\$600.00	\$0.00	\$600.00	\$600.00	\$160.00	\$440.00	\$600.00	\$0.00	0.00%
Turnout Gear	\$2,500.00	\$5,003.71	-\$2,503.71	\$5,000.00	\$69.45	\$4,930.55	\$5,000.00	\$0.00	0.00%
Radio Purchases	\$500.00	\$148.00	\$352.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Air Pack Replacement	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,140.00	-\$140.00	\$8,000.00	\$0.00	0.00%
Equipment Purchases	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Truck/Ladder/hose Testing	\$2,500.00	\$2,377.89	\$122.11	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$0.00	0.00%
Total Fire	\$59,350.00	\$54,806.91	\$4,543.09	\$67,100.00	\$37,358.47	\$29,741.53	\$63,650.00	-\$3,450.00	-5.14%
Ambulance	\$14,418.00	\$14,555.14	-\$137.14	\$14,418.00	\$14,418.00	\$0.00	\$16,020.00	\$1,602.00	11.11%
Dispatching	\$3,300.00	\$3,300.84	-\$0.84	\$3,500.00	\$2,563.91	\$936.09	\$3,675.00	\$175.00	5.00%
Animal Control	\$2,500.00	\$2,627.38	-\$127.38	\$3,000.00	\$607.31	\$2,392.69	\$3,000.00	\$0.00	0.00%
TOTAL PUBLIC SAFETY	\$79,568.00	\$75,290.27	\$4,277.73	\$88,018.00	\$54,947.69	\$33,070.31	\$86,345.00	-\$1,673.00	-1.90%

**WASTE DISPOSAL
Transfer Station**

Labor	\$11,000.00	\$10,810.00	\$190.00	\$11,500.00	\$6,756.00	\$4,744.00	\$12,870.00	\$1,370.00	11.91%
PERC	\$34,500.00	\$37,392.05	-\$2,892.05	\$50,000.00	\$24,823.06	\$25,176.94	\$53,500.00	\$3,500.00	7.00%
Transportation	\$33,600.00	\$32,265.72	\$1,334.28	\$35,000.00	\$17,095.46	\$17,904.54	\$37,800.00	\$2,800.00	8.00%
Maintenance	\$750.00	\$849.16	-\$99.16	\$1,500.00	\$325.90	\$1,174.10	\$1,500.00	\$0.00	0.00%
Electricity	\$450.00	\$376.75	\$73.25	\$450.00	\$196.31	\$253.69	\$450.00	\$0.00	0.00%
Telephone	\$300.00	\$210.48	\$89.52	\$300.00	\$98.05	\$201.95	\$250.00	-\$50.00	-16.67%
Other	\$200.00	\$174.80	\$25.20	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Hazardous Waste	\$800.00	\$188.84	\$611.16	\$750.00	\$774.37	-\$24.37	\$800.00	\$50.00	6.67%
Demolition Debris	\$200.00	\$0.00	\$200.00	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
DEP Permits	\$450.00	\$457.00	-\$7.00	\$500.00	\$283.00	\$217.00	\$500.00	\$0.00	0.00%
Septic Sludge	\$800.00	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00%
Recycling Contract	\$16,000.00	\$13,346.87	\$2,653.13	\$14,500.00	\$6,690.22	\$7,809.78	\$16,000.00	\$1,500.00	10.34%
Dump Closing/Monitoring	\$5,000.00	\$1,502.84	\$3,497.16	\$2,500.00	\$0.00	\$2,500.00	\$5,000.00	\$2,500.00	100.00%

Total Solid Waste/Recycling	\$104,050.00	\$98,374.51	\$5,675.49	\$118,150.00	\$57,842.37	\$60,307.63	\$129,820.00	\$11,670.00	9.88%
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Budget Committee	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19	Increase	% Change
Proposed	Approved	Actual	Remaining	Approved	Actual	Remain	Proposed	(Decrease)	
CODE ENFORCEMENT/Planning									
Salary	\$10,000.00	\$7,553.00	\$2,447.00	\$12,000.00	\$4,494.96	\$7,505.04	\$15,600.00	\$3,600.00	30.00%
Deputy/LPI Wages	\$2,500.00	\$2,775.00	-\$275.00	\$3,900.00	\$1,396.00	\$2,504.00	\$2,250.00	-\$1,650.00	-42.31%
Supplies/Printing	\$100.00	\$184.86	-\$84.86	\$100.00	\$11.48	\$88.52	\$200.00	\$100.00	100.00%
Mileage	\$200.00	\$165.62	\$34.38	\$150.00	\$141.61	\$8.39	\$500.00	\$350.00	233.33%
Legal	\$500.00	\$721.50	-\$221.50	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Advertising	\$100.00	\$0.00	\$100.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Planning Board	\$2,300.00	\$1,629.79	\$670.21	\$2,000.00	\$1,964.47	\$35.53	\$2,000.00	\$0.00	0.00%
Appeals Board	\$100.00	\$0.00	\$100.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Training	\$250.00	\$644.71	-\$394.71	\$200.00	\$105.00	\$95.00	\$200.00	\$0.00	0.00%
Miscellaneous	\$50.00	\$113.71	-\$63.71	\$100.00	\$0.00	\$100.00	\$250.00	\$150.00	150.00%
Total CEO Budget	\$16,100.00	\$13,788.19	\$2,311.81	\$19,200.00	\$8,113.52	\$11,086.48	\$21,750.00	\$2,550.00	13.28%

TOTAL EDUCATION	\$2,523,481.91	\$2,348,131.23	\$175,350.68	\$2,998,059.93	\$1,453,793.93	\$1,544,266.00		-\$2,998,059.93	-100.00%
Regular Instruction	\$1,213,591.77			\$1,313,366.67				-\$1,313,366.67	-100.00%
Special Education	\$482,618.28			\$554,882.21				-\$554,882.21	-100.00%
Other Instruction	\$18,301.66			\$21,285.52				-\$21,285.52	-100.00%
Student & Staff Support	\$110,725.47			\$109,862.96				-\$109,862.96	-100.00%
System Administration	\$128,962.38			\$133,577.68				-\$133,577.68	-100.00%
School Administration	\$140,047.18			\$146,395.04				-\$146,395.04	-100.00%
Transportation & Buses	\$153,422.50			\$138,727.00				-\$138,727.00	-100.00%
Facilities Maintenance	\$177,999.53			\$166,432.90				-\$166,432.90	-100.00%
Debt Service	\$54,804.16			\$54,804.16				-\$54,804.16	-100.00%
All Other Education Expenses	\$43,008.98			\$45,841.79				-\$45,841.79	-100.00%
Special Education Fund				\$150,000.00				-\$150,000.00	-100.00%
Secondary Tuition Fund				\$35,000.00				-\$35,000.00	-100.00%
Capital Improvement Fund				\$127,884.00				-\$127,884.00	-100.00%

*The school budget will most likely be presented in May 2018 with a school budget validation vote set for June 12, 2018.

Budget Committee	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19	Increase	% Change
Proposed	Approved	Actual	Remaining	Approved	Actual	Remain	Proposed	(Decrease)	
ROAD MAINTENANCE									
Road Commissioner Salary	\$650.00	\$650.00	\$0.00	\$650.00	\$325.00	\$325.00	\$670.00	\$20.00	3.08%
Road Commissioner Exp.	\$300.00	\$35.92	\$264.08	\$300.00	\$15.68	\$284.32	\$300.00	\$0.00	0.00%
Total Road Commissioner	\$950.00	\$685.92	\$264.08	\$950.00	\$340.68	\$609.32	\$970.00	\$20.00	2.11%
GENERAL MAINTENANCE - Non Specific Road Items									
General Maintenance	\$500.00	\$350.00	\$150.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
Mowing	\$2,500.00	\$1,800.00	\$700.00	\$1,800.00	\$2,200.00	-\$400.00	\$2,200.00	\$400.00	22.22%
Sweeping	\$2,500.00	\$3,500.00	-\$1,000.00	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
Crack Sealing	\$9,000.00	\$0.00	\$9,000.00	\$7,500.00	\$0.00	\$7,500.00	\$8,000.00	\$500.00	6.67%
Tree Removal	\$10,000.00	\$7,200.00	\$2,800.00	\$10,000.00	\$1,700.00	\$8,300.00	\$10,000.00	\$0.00	0.00%
Specific Roads									
Buttermilk Road	\$4,500.00	\$2,020.00	\$2,480.00	\$4,000.00	\$0.00	\$4,000.00	\$3,500.00	-\$500.00	-12.50%
Shore Road	\$2,500.00	\$9,388.00	-\$6,888.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
Mill Road	\$2,000.00	\$2,575.00	-\$575.00	\$2,000.00	\$0.00	\$2,000.00	\$1,500.00	-\$500.00	-25.00%
Walker Road	\$1,500.00	\$0.00	\$1,500.00	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	-\$1,000.00	-50.00%
Asa's Lane	\$1,500.00	\$7,905.00	-\$6,405.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Needle's Eye Road	\$2,500.00	\$2,200.00	\$300.00	\$3,000.00	\$800.00	\$2,200.00	\$2,000.00	-\$1,000.00	-33.33%
Clamshell Alley	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$250.00	\$150.00	150.00%
Cos Cob Avenue	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$250.00	\$150.00	150.00%
Raccoon Cove Road	\$500.00	\$0.00	\$500.00	\$1,500.00	\$450.00	\$1,050.00	\$1,500.00	\$0.00	0.00%
Marlboro Beach Rd	\$2,000.00	\$7,425.00	-\$5,425.00	\$3,000.00	\$0.00	\$3,000.00	\$3,500.00	\$500.00	16.67%
Seal Point Road	\$2,000.00	\$0.00	\$2,000.00	\$4,000.00	\$2,900.00	\$1,100.00	\$2,500.00	-\$1,500.00	-37.50%
Berry Cove Road	\$2,500.00	\$0.00	\$2,500.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Gully Brook Road	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
MacQuinn Road	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Maxwell Avenue	\$500.00	\$1,138.00	-\$638.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Lorimer Road	\$500.00	\$115.00	\$385.00	\$500.00	\$4,500.00	-\$4,000.00	\$2,000.00	\$1,500.00	300.00%
Birchlawn Drive	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Parking Lots	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
Street Signs	\$1,000.00	\$155.30	\$844.70	\$1,000.00	\$69.92	\$930.08	\$1,000.00	\$0.00	0.00%
Total Gen'l Maintenance	\$50,250.00	\$45,771.30	\$4,478.70	\$54,150.00	\$12,619.92	\$41,530.08	\$52,850.00	-\$1,300.00	-2.40%

Budget Committee	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19	Increase	% Change
Proposed	Approved	Actual	Remaining	Approved	Actual	Remain	Proposed	(Decrease)	

Snow Removal

Plow Contract	\$120,750.00	\$115,000.00	\$5,750.00	\$120,750.00	\$63,250.00	\$57,500.00	\$120,750.00	\$0.00	0.00%
Salt/Sand	\$300.00	\$325.00	-\$25.00	\$300.00	\$0.00	\$300.00	\$350.00	\$50.00	16.67%
Hydrant Plowing	\$700.00	\$650.00	\$50.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	0.00%
Salt/Sand Shed Maintenance	\$2,000.00	\$12,084.00	-\$10,084.00	\$2,000.00	\$1,444.30	\$555.70	\$2,000.00	\$0.00	0.00%
Clogged Culverts	\$750.00	\$966.50	-\$216.50	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	0.00%
Total Snow	\$124,500.00	\$129,025.50	-\$4,525.50	\$124,500.00	\$64,694.30	\$59,805.70	\$124,550.00	\$50.00	0.04%

Streetlights	\$2,050.00	\$1,511.04	\$538.96	\$2,050.00	\$694.01	\$1,355.99	\$2,000.00	-\$50.00	-2.44%
Total Maintenance	\$177,750.00	\$176,993.76	\$756.24	\$181,650.00	\$78,348.91	\$103,301.09	\$180,370.00	-\$1,280.00	-0.70%

MAJOR PROJECTS

Mill Road Paving				\$40,626.00	\$35,292.01	\$5,333.99		-\$40,626.00	-100.00%
Shore Road Paving				\$161,624.00	\$162,081.86	-\$457.86		-\$161,624.00	-100.00%
MacQuinn Rd. Paving	\$20,500.00	\$49,446.53	-\$28,946.53					\$0.00	0.00%
Raccoon Cove Rd. Paving	\$70,000.00	\$23,815.96	\$46,184.04					\$0.00	0.00%
Seal Point Road Paving							\$162,500.00	\$0.00	

Total Major Projects	\$90,500.00	\$73,262.49	\$17,237.51	\$202,250.00	\$197,373.87	\$4,876.13	\$162,500.00	-\$39,750.00	-19.65%
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Total Roads	\$268,250.00	\$250,256.25	\$17,993.75	\$383,900.00	\$275,722.78	\$108,177.22	\$342,870.00	-\$41,030.00	-10.69%
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Budget Committee	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19	Increase	% Change
Proposed	Approved	Actual	Remaining	Approved	Actual	Remain	Proposed	(Decrease)	

PARKS, RECREATION, CEMETERY MAINTENANCE

Lamoine Beach	\$2,616.00	\$2,900.62	-\$284.62	\$3,040.00	\$2,614.29	\$425.71	\$2,700.00	-\$340.00	-11.18%
Bloomfield Park	\$1,325.00	\$1,046.79	\$278.21	\$1,775.00	\$974.58	\$800.42	\$1,400.00	-\$375.00	-21.13%
Marlboro Beach	\$150.00	\$118.97	\$31.03	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100.00%
Total Parks	\$4,091.00	\$4,066.38	\$24.62	\$4,815.00	\$3,588.87	\$1,226.13	\$5,100.00	\$285.00	5.92%

Recreation (YMCA)	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%
Recreation Committee	\$5,900.00	\$4,077.27	\$1,822.73	\$5,900.00	\$2,599.65	\$3,300.35	\$5,900.00	\$0.00	0.00%

Cemetery Maintenance

Cemetery Lots	\$5,100.00	\$5,162.16	-\$62.16	\$6,055.00	\$4,980.00	\$1,075.00	\$5,825.00	-\$230.00	-3.80%
Flag Program	\$520.00	\$180.00	\$340.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%

Total Parks, Rec, Cemetery	\$18,611.00	\$16,485.81	\$2,125.19	\$20,270.00	\$14,168.52	\$6,101.48	\$20,325.00	\$55.00	0.27%
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Shellfishing Enforcement

Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%
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Capital Projects/Fund Additions

Fire Truck Purchase							\$98,100.00	\$98,100.00	100.00%
Mud Creek Road Park								\$0.00	100.00%
Fire Dept - Rescue Boat Debt	\$15,840.00	\$15,803.52	\$36.48	\$15,803.52	\$9,218.72	\$6,584.80	\$15,803.52	\$0.00	0.00%
Debt Service - Fire Truck	\$40,706.00	\$40,703.37	\$2.63	\$39,952.64	\$0.00	\$39,952.64	\$0.00	-\$39,952.64	-100.00%
Land Conservation Fund	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
Marlboro Beach Purchase				\$10,000.00	\$10,000.00	\$0.00	\$0.00	-\$10,000.00	-100.00%
Town Office - Steps/Foundation	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0.00%
Town Hall Sign (Electronic)				\$20,000.00	\$14,832.49	\$5,167.51	\$0.00	-\$20,000.00	-100.00%
Sesquicentennial Celebration	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%
REVALUATION	\$0.00			\$0.00			\$0.00	\$0.00	0.00%

Total	\$86,046.00	\$85,297.09	\$748.91	\$111,756.16	\$60,051.21	\$51,704.95	\$139,903.52	\$28,147.36	25.19%
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Budget Committee	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19	Increase	% Change
Proposed	Approved	Actual	Remaining	Approved	Actual	Remain	Proposed	(Decrease)	

Total Budget By Article

Solid Waste/Recycling	\$104,050.00	\$98,374.51	\$5,675.49	\$118,150.00	\$57,842.37	\$60,307.63	\$129,820.00	\$11,670.00	9.88%
Library	\$7,300.00	\$7,300.00	\$0.00	\$8,397.00	\$8,397.00	\$0.00	\$7,722.00	-\$675.00	-8.04%
Administration	\$218,136.03	\$202,800.40	\$15,335.63	\$222,740.01	\$127,569.41	\$95,170.60	\$231,567.85	\$8,827.83	3.96%
Public Safety	\$79,568.00	\$75,290.27	\$4,277.73	\$88,018.00	\$54,947.69	\$33,070.31	\$86,345.00	-\$1,673.00	-1.90%
Capital Project/Fund Additions	\$86,046.00	\$85,297.09	\$748.91	\$111,756.16	\$60,051.21	\$51,704.95	\$139,903.52	\$28,147.36	25.19%
Parks & Recreation	\$18,611.00	\$16,485.81	\$2,125.19	\$20,270.00	\$14,168.52	\$6,101.48	\$20,325.00	\$55.00	0.27%
Code Enforcement	\$16,100.00	\$13,788.19	\$2,311.81	\$19,200.00	\$8,113.52	\$11,086.48	\$21,750.00	\$2,550.00	13.28%
Road Maintenance	\$177,750.00	\$176,993.76	\$756.24	\$181,650.00	\$78,348.91	\$103,301.09	\$180,370.00	-\$1,280.00	-0.70%
Major Road Projects	\$90,500.00	\$73,262.49	\$17,237.51	\$202,250.00	\$197,373.87	\$4,876.13	\$162,500.00	-\$39,750.00	-19.65%
Social Services	\$9,854.00	\$9,854.00	\$0.00	\$10,998.00	\$10,998.00	\$0.00	\$11,300.00	\$302.00	2.75%
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%

TOTAL TOWN BUDGET	\$810,915.03	\$762,446.52	\$48,468.51	\$986,429.17	\$620,810.50	\$365,618.67	\$994,603.37	\$8,174.19	0.83%
EDUCATION	\$2,523,481.91	\$2,348,131.23	\$175,350.68	\$2,998,059.93	\$1,453,793.93	\$1,544,266.00	\$0.00	-\$2,998,059.93	-100.00%
County Tax	\$110,319.27	\$110,319.27	\$0.00	\$115,352.69	\$115,352.69	\$0.00	\$122,275.00	\$6,922.31	6.00%

GRAND TOTAL BUDGET	\$3,444,716.21	\$3,220,897.02	\$223,819.19	\$4,099,841.79	\$2,189,957.12	\$1,909,884.67	\$1,116,878.37	-\$2,982,963.43	-72.76%
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Revenue Budget

Interest - Taxes	\$10,000.00	\$14,666.16	-\$4,666.16	\$10,000.00	\$6,329.46	\$3,670.54	\$11,000.00	\$1,000.00	10.00%
Auto Excise	\$300,000.00	\$375,869.66	-\$75,869.66	\$305,000.00	\$205,791.48	\$99,208.52	\$350,000.00	\$45,000.00	14.75%
Boat Excise Taxes	\$3,500.00	\$3,507.80	-\$7.80	\$3,500.00	\$1,475.90	\$2,024.10	\$3,500.00	\$0.00	0.00%
Administration Fees	\$300.00	\$353.93	-\$53.93	\$250.00	\$181.28	\$68.72	\$300.00	\$50.00	20.00%
Tax Lien Charges	\$4,000.00	\$5,065.06	-\$1,065.06	\$4,000.00	\$4,070.50	-\$70.50	\$4,000.00	\$0.00	0.00%
Agent Fees	\$5,700.00	\$6,191.56	-\$491.56	\$5,200.00	\$3,486.38	\$1,713.62	\$5,400.00	\$200.00	3.85%
Revenue Sharing	\$29,993.27	\$37,549.93	-\$7,556.66	\$37,630.68	\$23,689.30	\$13,941.38	\$33,800.00	-\$3,830.68	-10.18%
General Assistance Reimburse	\$1,750.00	\$725.93	\$1,024.07	\$1,750.00	\$195.80	\$1,554.20	\$1,750.00	\$0.00	0.00%
Interest-Investments	\$7,500.00	\$13,083.84	-\$5,583.84	\$10,000.00	\$8,635.39	\$1,364.61	\$11,000.00	\$1,000.00	10.00%
Cell Tower Rental	\$13,800.00	\$13,800.00	\$0.00	\$13,800.00	\$8,050.00	\$5,750.00	\$13,800.00	\$0.00	0.00%
Hodgkins Trust Fund	\$15,000.00	\$7,703.81	\$7,296.19	\$5,000.00	\$9,740.68	-\$4,740.68		-\$5,000.00	-100.00%
Surplus Use	\$56,200.00	\$56,200.00	\$0.00	\$97,250.00	\$97,250.00	\$0.00	\$170,000.00	\$72,750.00	74.81%
Total General Fund Revenue	\$447,743.27	\$535,286.66	-\$87,543.39	\$493,380.68	\$368,896.17	\$124,484.51	\$604,550.00	\$111,169.32	22.53%

Budget Committee	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19	Increase	% Change
Proposed	Approved	Actual	Remaining	Approved	Actual	Remain	Proposed	(Decrease)	
Education Revenues									
Education Fund	\$150,000.00	\$150,000.00	\$0.00	\$462,884.00	\$462,884.00	\$0.00		-\$462,884.00	-100.00%
Education Capital			\$0.00			\$0.00		\$0.00	0.00%
State EPS	\$85,018.20	\$80,425.90	\$4,592.30	\$88,913.19	\$51,866.01	\$37,047.18		-\$88,913.19	-100.00%
Other Education Revenue	\$82,195.55	\$237,865.12	-\$155,669.57	\$49,200.00	\$63,416.84	-\$14,216.84		-\$49,200.00	-100.00%
Total Education Revenue	\$317,213.75	\$468,291.02	-\$151,077.27	\$600,997.19	\$578,166.85	\$151,242.98	\$0.00	-\$600,997.19	-100.00%
CEO Fees	\$6,000.00	\$12,238.25	-\$6,238.25	\$7,000.00	\$4,055.04	\$2,944.96	\$10,000.00	\$3,000.00	42.86%
CEO Fund Xfr	\$3,000.00	\$3,000.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	-\$2,500.00	-100.00%
Plumbing Fees	\$2,500.00	\$3,506.02	-\$1,006.02	\$3,000.00	\$3,745.00	-\$745.00	\$0.00	-\$3,000.00	-100.00%
Total CEO Fund Revenue	\$11,500.00	\$18,744.27	-\$7,244.27	\$12,500.00	\$10,300.04	\$2,199.96	\$10,000.00	-\$2,500.00	-20.00%
Road Assistance	\$22,000.00	\$22,620.00	-\$620.00	\$20,000.00	\$22,980.00	-\$2,980.00	\$20,000.00	\$0.00	0.00%
Road Fund Use	\$0.00	\$0.00	\$0.00	\$137,000.00	\$137,000.00	\$0.00	\$20,000.00	-\$117,000.00	-85.40%
Parks Fund	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Recreation Fees	\$3,500.00	\$4,015.14	-\$515.14	\$3,500.00	\$1,755.89	\$1,744.11	\$3,500.00	\$0.00	0.00%
Animal Control Fees/Fund	\$1,500.00	\$1,923.00	-\$423.00	\$1,500.00	\$504.00	\$996.00	\$1,500.00	\$0.00	0.00%
Revaluation Reserve	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Land Conservation Fund				\$10,000.00		\$10,000.00	\$0.00	-\$10,000.00	-100.00%
Capital Projects Fund	\$0.00			\$10,000.00	\$10,000.00	\$0.00	\$0.00	-\$10,000.00	-100.00%
Total Revenue	\$805,107.02	\$1,052,530.09	-\$247,423.07	\$1,288,877.87	\$1,129,602.95	\$159,274.92	\$659,550.00	-\$629,327.87	-48.83%
Total Municipal Budget	\$810,915.03	\$762,446.52	\$48,468.51	\$986,429.17	\$620,810.50	\$365,618.67	\$994,603.37	\$8,174.19	0.83%
Total Municipal Revenue	\$487,893.27	\$584,239.07	-\$96,345.80	\$687,880.68	\$551,436.10	\$136,444.58	\$659,550.00	-\$28,330.68	-4.12%
Municipal Tax Commitment	\$323,021.76	\$318,750.75		\$298,548.49	\$69,374.40	\$229,174.09	\$335,053.37	\$36,504.87	12.23%

Town Meeting Warrant

Town of Lamoine

State of Maine

Hancock, ss.

To: Stuart Marckoon, Deputy Town Clerk, Town of Lamoine, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lamoine, in said county, qualified by law to vote in town affairs, to meet at the Lamoine Town Office in said town on Tuesday, March 6, 2018 at 7:55 AM then and there to act by secret ballot vote on articles 1 through 2, polls closing on article 2 at 8:00 PM on March 6, 2018; and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 7th day of March, 2018 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 through 25, all of said articles being set out below, to wit:

1. To choose a moderator to preside over said meeting.
2. To elect the following Town Officers by secret ballot:
 - a. Selectman & Overseer of the Poor (2 positions, term to end town meeting 2021)
 - b. Assessor (1 position, term to begin July 1, 2018 and end June 30, 2021)
 - c. School Committee Member (1 position term to end at town meeting 2021)

Open Town Meeting

Wednesday, March 7, 2018 - 6:00 PM

Prior to the start of business (5:45 PM):

- Conservation Commission presents Conservation Award
 - Recognize "Citizen of the Year" (Board of Selectmen to present)
3. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2018 and February 28, 2019, and to fix the rate of interest at 8.00% to be charged on the unpaid amounts beginning September 1, 2018 and March 1, 2019 respectively, and to fix the rate of interest paid for overpayments at 4.00% per annum.
 4. To see if the Town will vote to authorize the Selectmen to offer to sell any property automatically acquired by tax liens to the previous owner(s) for payment of all back taxes, fees and interest; should the previous owner declines to redeem the property after 30-days' notice, to authorize the Board of Selectmen to advertise for sealed bids on same, and stating the lowest bid acceptable, and to execute, upon specific town meeting approval, a quit claim deed to the highest responsible bidder; and further to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
 5. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly.
 6. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining snowmobile trails.

7. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2018/2019 and 2019/20 taxes not yet committed and set the rate of interest at 0% for overpayments pursuant to 36 M.R.S.A. § 506.
8. To see what sum the Town will vote to raise and appropriate for its share of costs for enforcement and administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance. (*The Selectmen and Budget Committee recommend \$3,000.00*)
9. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

Position	Recommended Salary (Budget Committee & Selectmen)
Selectman (Chair)	\$1,600.00
Selectman (non-chair, 4 positions)	\$1,000.00
Assessor (Chair)	\$1,600.00
Assessor (non-chair, 2 positions)	\$1,500.00

(*The Budget Committee & Selectmen recommend \$231,567.85 and the salaries as outlined above.*)

10. To see what sum the Town will vote to raise and appropriate for capital projects and debt service payments. (*The Selectmen and Budget Committee recommend a total of \$138,903.52 including \$15,803.52 for debt service payment on the 2015 rescue boat, \$20,000 to add to the Town Hall Foundation/Lot fund, \$5,000.00 to add to the Lamoine Sesquicentennial Celebration Fund, \$1,000 to add to the Land Conservation Fund, and \$98,100 to purchase a fire department ladder truck.*)
11. To see if the Town will authorize the Lamoine Volunteer Fire Department to sell the 1989 tanker truck with proceeds to be added into the Fire Truck Reserve Fund. (*The Selectmen recommend passage.*)
12. To see what sum the Town will vote to raise and appropriate for Code Enforcement, including operations of the Planning and Appeals Boards, and to authorize expenditure of the state share of local plumbing fees to the Maine Department of Human Services. (*The Selectmen and Budget Committee recommend \$21,750.00.*)
13. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen, and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000 as amended.

Requesting Agency	Requested	Recommended
American Red Cross – Eastern Maine	\$600.00	\$600.00
Community Health & Counseling Services	\$700.00	\$700.00
DE Cmty Partners - Child & Family Opportunities	\$700.00	\$700.00
Health Equity Alliance (DE AIDS Network)	\$700.00	\$700.00
Downeast Horizons	\$700.00	\$700.00
Eastern Area Agency on Aging	\$700.00	\$700.00
Families First Community Center	\$600.00	\$600.00
Friends In Action – Community Connection	\$700.00	\$700.00
Grand Auditorium	\$700.00	\$700.00

Hospice Volunteers of Hancock County	\$700.00	\$700.00
Lamoine Historical Society	\$700.00	\$700.00
Lifelight Foundation	\$700.00	\$700.00
Loaves & Fishes Food Pantry	\$700.00	\$700.00
Open Door Recovery Center	\$700.00	\$700.00
DE Cmty Partners - Washington/Hancock Community Agency	\$700.00	\$700.00
Women's Infants & Children	\$700.00	\$700.00
Yesterday's Children	\$300.00	\$300.00
Total	\$11,300.00	\$11,300.00

(The Budget Committee & Selectmen recommend \$11,300.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$13,210.39)

14. To see what sum the Town will vote to raise and appropriate for Parks, Recreation and Cemetery Maintenance. *(The Parks Commission, Selectmen and Budget Committee recommend \$20,325.00).*
15. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend \$7,722.00. The Ellsworth Public Library has requested funding of \$7,722.00).*
16. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$86,345.00)*
17. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend \$180,370.00.)*
18. To see what sum the Town will vote to raise and appropriate for major road projects including re-pavement of Seal Point Road. *(The Budget Committee and Selectmen recommend \$162,500.00).*
19. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. *(The Selectmen and Budget Committee recommend \$129,820.00)*
20. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

Revenue Fund	Amount	Fund Total
General Fund		
Interest on Real Estate Taxes	\$11,000.00	
Automobile Excise Taxes	\$350,000.00	
Watercraft Excise Taxes	\$3,500.00	
Administration Fees	\$300.00	
Tax Lien Charges	\$4,000.00	
Agent Fees	\$5,400.00	
General Assistance Reimbursement	\$1,750.00	
Interest on Investments	\$11,000.00	
Rental Income – Cell Phone Tower	\$13,800.00	

Undesignated Fund Balance (Surplus)	\$170,000.00	
		\$570,750.00
Road Fund		
URIP Program (State Funding)	\$20,000.00	
Use of Road Fund	\$20,000.00	\$40,000.00
Code Enforcement Fund		
Code Enforcement Fees	\$10,000.00	
		\$10,000.00
Other Funds		
Local Animal Control Fees		\$1,500.00
Recreation Fees		\$3,500.00
Total Offsets to Local Property Tax		\$625,750.00

*Municipal Revenue Sharing will also reduce the tax commitment and is not included in the above figure. *(The Selectmen and Budget Committee recommend the revenue figures listed above.)*

21. To see if the Town will vote to continue and establish the following funds:

Fund Balance Account	Balance as of 6/30/17*
Code Enforcement Fund	\$54,431.75
Fire Truck Reserve Fund	\$1,493.75
Road Assistance Fund	\$167,691.93
Education Capital Fund	\$9,882.62
Animal Control Fund	\$1,395.75
Revaluation Reserve Fund	\$107,229.94
Insurance Deductible Fund	\$7,253.88
Harbor Fund	\$24,050.47
Cable TV Channel Fund	\$32,522.64
Parks Fund	\$12,673.18
Capital Improvements Fund	\$56,425.38
Land Conservation Fund	\$9,532.98
Veterans Memorial Fund	\$5,196.00
Conservation Commission Fund	\$1,079.96
Flag Display Maintenance Fund	\$1,256.22
Allen & Leurene Hodgkins Fund	\$26,631.91
Recreation Fund	\$17,038.17
Town Hall Foundation Fund	\$20,096.88
Heating Assistance Fund	\$15,429.01
Sesquicentennial Celebration Fund	\$18,416.62
Establish Transfer Station Capital Fund**	

*Note that most funds are part of continuing operations, so the balance of 6/30/16 does not reflect any appropriations, expenditures or revenues for the current fiscal year.

**This will be funded by the return of ownership shares of the Penobscot Energy Recovery Company by both PERC and the Municipal Review Committee.

(The Selectmen and Budget Committee recommend continuing and establishing the above funds)

22. To see if the Town will authorize expenditure of funds from the Harbor Fund for improvements at the Harbor area as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Harbor Master and Deputy Harbor Master to be paid from the Harbor Fund. Expenditures are not to exceed available amounts in said fund.
23. To see if the Town will authorize expenditure of funds from the Cable TV Fund for operation of Lamoine's Cable TV channel as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Cable TV Operations Manager. Expenditures are to be deducted from and Revenues are to be added to the Cable TV fund. Expenditure amounts are not to exceed available amounts in said fund.
24. To see if the Town will authorize expenditure of funds from the Veterans' Memorial Fund as recommended to and approved by the Board of Selectmen for the purposes of maintaining the memorial, not to exceed the available amount of the fund.
25. To see if the Town will authorize expenditure of funds in the Conservation Commission Fund as recommended to and approved by the Chair of the Conservation Commission for commission projects, said funds not to exceed the available amount of the fund.

Voting on articles 3 through 25 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 7, 2018. The Registrar of Voters will hold office hours while the polls are open on March 6, 2018 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.



Specimen Ballot
Specimen Town Meeting Ballot
Town of Lamoine, Maine



March 6, 2018

Voter Instructions – This is a Two Sided Ballot

Place a cross (x) or a checkmark (✓) into the box to the left of the candidate and referendum choice for which you choose to vote. Follow the directions as to the number of candidates to be marked for each office. You may vote for a person whose name does not appear on the ballot by writing the person's full name and address in the blank space provided, and marking the box at the left. If you make a mistake, you may request a new ballot. **DO NOT ERASE OR MAKE STRAY MARKS ON YOUR BALLOT**

For Selectmen and Overseer of the Poor **Vote for Two (2)**
3 Year Term

☐

Cooper, S. Josephine
13 Thaddeus Lane

☐

Guglielmo, Wynne J.
657 Lamoine Beach Road

☐

McFarland, Gary W.
145 Douglas Highway

☐

☐

For Tax Assessor **Vote for One (1)**
3 Year Term

☐

For School Committee **Vote for One (1)**
3 Year Term

☐

Brann, Michael D.
1010 Shore Road

☐

Citizen of the Year – 2017



Kenneth Smith

Like many towns across our state, we are fortunate to have residents who have a very diverse set of experiences and expertise that we can call on for advice. Few, though, have someone as dedicated as Lamoine's Ken Smith.

Ken is a somewhat retired engineer who has a lot of knowledge about waste disposal and incineration plants. For 25-years Lamoine has shipped its solid waste to the Penobscot Energy Recovery

Company (PERC) Plant in Orrington where it is burned and turned into electricity. A consortium of towns called the Municipal Review Committee (MRC), decided that it would stop support of PERC when the contracts expire March 31, 2018. The town found itself during 2016 having to decide whether to stick with the MRC and ship its waste to a now under construction plant in Hampden where the trash would be processed and turned into bio-gas, or continue shipping waste to PERC. Either option results in a higher trash disposal cost for the town.

Along came Ken. He fully analyzed the options from both PERC and MRC, and had a lot of questions about the unknown MRC proposal. When the MRC proposal went before a special town meeting, representatives admitted that they were not going to be able to meet the tonnage goal they said was needed to make the new plant work economically. Between the questions that Ken had and the big question on whether the plant could even be built, voters turned down the MRC proposal. Ken also looked into the PERC proposal, and recommended that the town continue with a plant that is functioning and is a known quantity.

Beyond that research, though, Ken has continued to review the various proposed contracts, including the one Selectmen signed with PERC, and to make sure that the town is in line to be compensated for its ownership shares of PERC, both through the plant and through the MRC.

We have no idea how many days Ken Smith devoted to his research. We do know that his work, all done voluntarily, informed the voters in Lamoine and the Board of Selectmen about the options that were available, and led the town to making what it feels is the proper choice for solid waste disposal going forward for the next 15-years.

For that, the Selectmen were proud to bestow the Citizen of the Year honor to Ken Smith for 2017. It was a swift and unanimous choice.

Annual Town Meeting Information

Municipal Officers Election

Tuesday, March 6, 2018

8am to 8pm

Town Hall

Annual Open Town Meeting

Wednesday, March 7 2018

6:00 pm

Lamoine School Gym